Government of Bombay

FINANCE DEPARTMENT

FINAL ISSUE

BUDGET

OF

THE GOVERNMENT OF BOMBAY

FOR

1933-34

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Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1933-34

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The statements and illustrative graphs have been prepared on the same basis as last year. Statement A shows actual account figures. For various reasons, mainly changes of accounts classification, the figures of different years in that statement are not always comparable one with the other. Statements I and II have therefore been prepared eliminating the effect of such changes so that the expenditure and revenue of each year since the introduction of the Reforms may be more strictly comparable. The following are the main changes which have been effected: some minor factors are referred to in the footnotes :—

(1) Until the year 1924-25 the contribution to the Central Government was shown as a deduction from revenue and thereafter as an addition to expenditure. In the adjusted statement II it has been shown throughout as an addition to expenditure.

(2) Receipts from the Development head-XLII have now been included as revenue throughout. Revenue accounts for development schemes were first opened in 1927-28. Until that year all revenue receipts, including the cotton cess, had been included in the capital accounts only. The true revenue has now been included throughout against the head XXXI.

(3) From the year 1928-29 recoveries have been shown as revenue instead of as deductions from the expenditure. The total difference amounted up to that time to about 21 lakhs, and it has been assumed that this figure may be applied to subsequent years ; therefore this figure has been deducted from the heads concerned in Statements I and II.

(4) In 1925-26 the cost price of opium supplied to Local Governments was added to both sides of the accounts under the head 6-Excise. The figures have now been deducted from all years.

(5) There have been several interchanges in the record of expenditure between the heads 5-Land Revenue and 22-General Administration. For convenience, these two heads have now been added together.

(6) In the early days of the Development Department joint borrowings were entered into by the Government of Bombay and the three corporations of the Bombay City, namely, Improvement Trust, Port Trust and the Municipality. The debt charges of the three corporations are passed through the provincial accounts under the heads "XVI" and "19". They thus unduly swell the budget on both sides and have for comparative purposes been omitted.

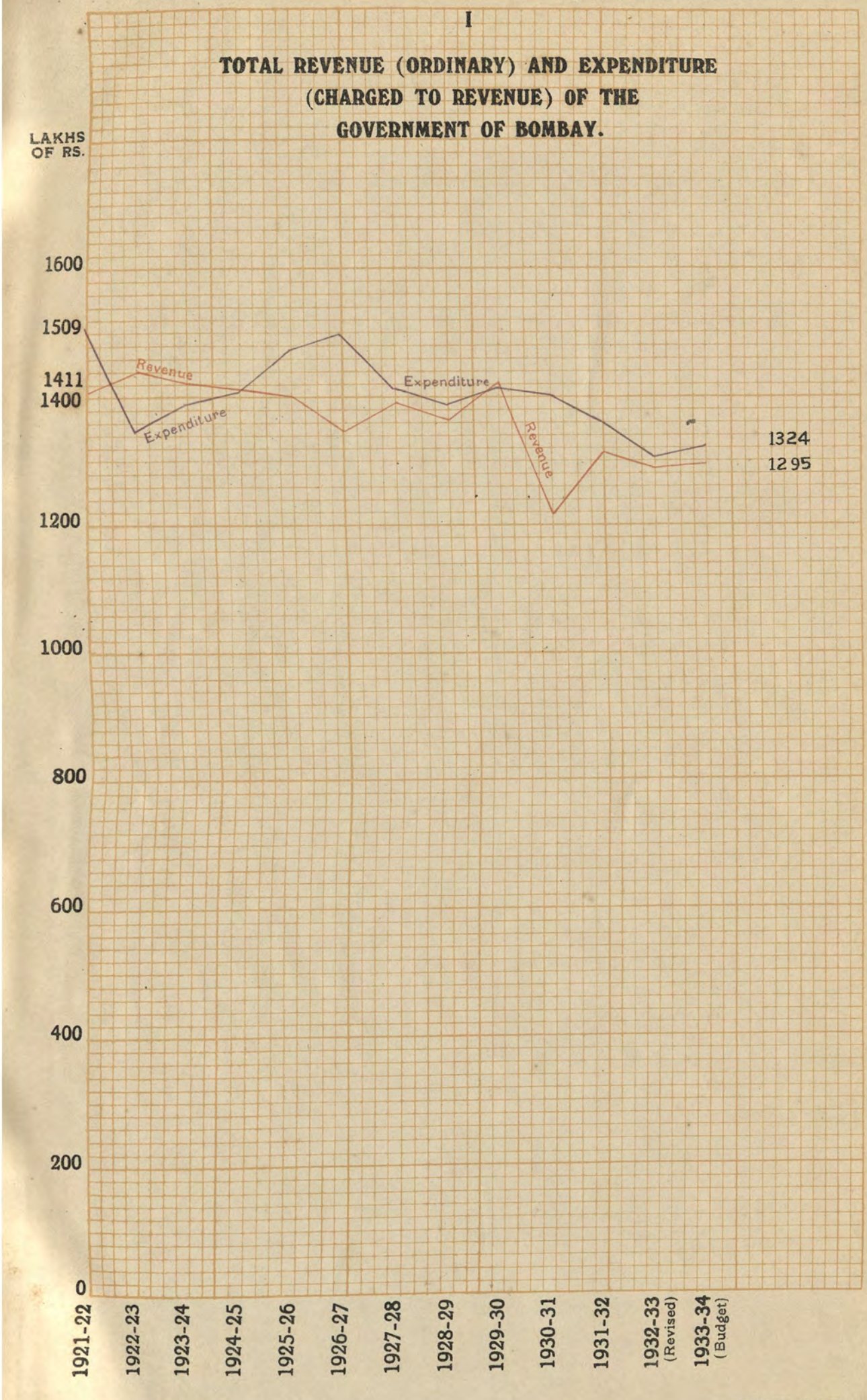
(7) The miscellaneous adjustments between Central and Provincial in the early years of the Reforms have been excluded.

(8) An item of about 15 lakhs has since 1928-29 been transferred to the credit of XIV-Irrigation from V-Land Revenue. The same adjustment has been made in the earlier years also.

(9) Grants-in-aid to Local Bodies for public works which since 1927-28 are shown under 41-Civil Works have been transferred to this head for previous years also.

I

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O.Poona, 1933.

STATEMENT

ORDINARY

Adjusted figures on

Heads of Revenue.		1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
II—Taxes on Income		1,14·6	3·0	... ..	.....	.....
V—Land Revenue		5,31·4	5,42·7	4,92·9	5,00·5	5,25·1
VI—Excise		3,42·7(*a*)	4,22·8	4,34·6	4,43·0	3,95·0
VII—Stamps		1,64·4	1,76·6	1,79·9	1,78·1	1,76·3
VIII—Forest		74·9	70·4	71·5	73·1	75·3
IX—Registration		13·3	13·0	12·9	12·5	12·8
IX-A—Scheduled Taxes		.....	2·7	9·4	9·0	15·3
XIII—Irrigation Works for which capital accounts are kept.	Total Revenue.	76·1	96·2	1,03·4	1,11·0	1,00·5
	Working expenses.	– 41·7	– 43·9	– 50·1	– 58·4	– 59·2
	Net ...	34·4	52·3	53·3	52·6	41·3
XIV—Works for which no capital accounts are kept.		17·3	17·0	16·7	16·7	16·8
XVI—Interest		17·1	22·1	19·9	15·7	14·8
XVII—Administration of Justice ...		10·7	13·9	14·8	15·1	16·5
XVIII—Jails and Convict Settlements ...		4·6	4·8	5·2	4·6	5·0
XIX—Police		2·4	7·7	5·9	5·0	7·9
XX—Ports and Pilotage		0·4	0·4	.....	.....	.....
XXI—Education		7·7	9·6	10·0	11·2	10·5
XXII—Medical		5·7	6·5	6·5	6·3	6·6
XXIII—Public Health		0·2	4·8	8·4	5·7	6·1
XXIV—Agriculture		2·9	3·5	3·6	3·4	3·2
XXV—Industries		0·2	0·4	.....	.....	.....
XXVI—Miscellaneous Departments ...		1·1	1·2	2·0	2·0	2·0
XXX—Civil Works		20·9	16·4	17·9	15·4	16·1
XXXI—Bombay Development Scheme ...		20·5	27·9	28·4	24·3	28·0
XXXII—Transfers from Famine Relief Fund.		.....	.....	.....	.....	.....
XXXIII—Receipts in aid of Superannuation		9·4	13·9	14·5	14·1	14·6
XXXIV—Stationery and Printing ...		2·3	2·9	2·7	2·4	3·7
XXXV—Miscellaneous		11·5	6·3	14·3	7·3	9·3
XL—Extraordinary Receipts ...		.....	.....	.....	.....	.....
Grand Total ...		(*a*) 14,10·6	14,42·5	14,25·3	14,18·1	14,02·2

(*a*) Part of the excise receipts properly creditable to this year were credited in the previous year. There is no lakhs less than the figure in the following year.

* The increase is due to the change in the accounting procedure of the Nasik Distillery introduced in the put to vote instead of only taking net profit into account as hitherto.

† The decrease under " XIX-Police " in 1931-32 and onwards is due to the transfer of receipts from inspection

‡ The increase under " XXIII-Public Health " is due to the transfer of receipts amounting to about 4·8 lakhs

§ This includes 16 lakhs received as an interest free loan from the Petrol Fund eventually to be repaid, and

‖ (*i*) This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and

(*ii*) With effect from 1933-34 receipts from Electricity Duties are to be shown under " XXXV-Miscellaneous ". made in this statement in the 1932-33 figures which differ therefore from those given in the Blue

¶ Excludes 20 lakhs in 1932-33 (revised) and 24 lakhs in 1933-34 (budget) from sale of lands under

I.

REVENUE.

Comparable basis.

(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33 Revised.	1933-34 Budget.
.....	.....	.....	.....	.....	.....	.....	.....
4,50·9	5,07·2	4,84·2	4,79·1	4,74·5	5,01·3	4,91·5	4,81·9
3,97·2	3,84·1	3,83·4	4,00·2	2,97·4	3,21·2	3,36·6*	3,44·5
1,67·6	1,75·4	1,68·4	1,77·2	1,58·1	1,50·3	1,56·0	1,54·0
76·6	72·9	73·4	79·8	52·2	56·7	59·0	58·0
12·0	11·8	11·8	12·3	10·9	11·4	12·0	11·5
19·6	21·2	21·5	20·1	16·4	19·2	17·6	23·3
1,09·0	1,04·0	1,18·2	97·9	79·0	88·4	86·8	96·5
– 60·7	– 61·9	– 68·9	– 68·2	– 61·7	– 45·9	– 58·4	– 65·5
48·3	42·1	49·3	29·7	17·3	42·5	28·4	31·0
17·0	16·9	16·4	17·1	15·9	15·9	15·6	15·7
25·1	21·3	13·6	12·9	17·2	14·7	14·8	13·2
17·9	14·8	15·5	17·3	17·4	20·2	19·5	18·8
5·7	6·0	5·4	5·5	4·5	4·4	3·9	3·5
7·8	7·3	8·0	8·7	18·2	5·2†	4·1	4·0
.....	.....	.....	.....	.....	.....	.....	.....
10·9	11·1	11·9	16·6	15·3	16·6	15·4	14·7
5·5	5·9	5·7	6·2	5·9	6·0	7·2	7·2
6·3	6·4	8·4	6·2	6·8	7·4	11·7‡	12·6
3·0	2·7	2·3	2·4	2·0	2·4	2·7	2·8
0·1	0·1	0·1	.....	.....	.....	0·1	0·1
2·0	1·8	1·8	1·8	1·8	15·4	15·3	15·1
16·4	17·0	19·4	19·0	19·2	34·8§	18·1	22·3
25·5	26·4	26·7	32·6	29·6	24·2	21·2	23·6
.....	9·8	16·2	50·4	10·7	14·7	13·0	12·8
15·3	14·7	15·4	23·1	14·3	13·0	11·8	11·4
4·0	3·7	3·4	3·2	2·9	2·0	1·7	1·7
10·7	5·7	2·4	4·8	4·6	4·4	11·2‖	11·2
2·6	7·9	2·0	3·7	7·0	9·6	1·0¶	0·5¶
13,47·8	13,94·2	13,66·5	14,30·0	12,19·6	13,13·0	12,89·4	12,95·4

record of the amount of this under-credit but that it was large will be evident from the fact that the figure is 80

budget with effect from 1932-33 owing to orders requiring the gross expenditure of commercial concerns to be

of motor vehicles to the head " XXVI-Miscellaneous Departments ".

under " Ambernath and Salsette Water Supply Schemes " from the head " XXXI-B. D. Scheme ".

treated as a special addition to revenue.

the Bombay Improvement Trust.

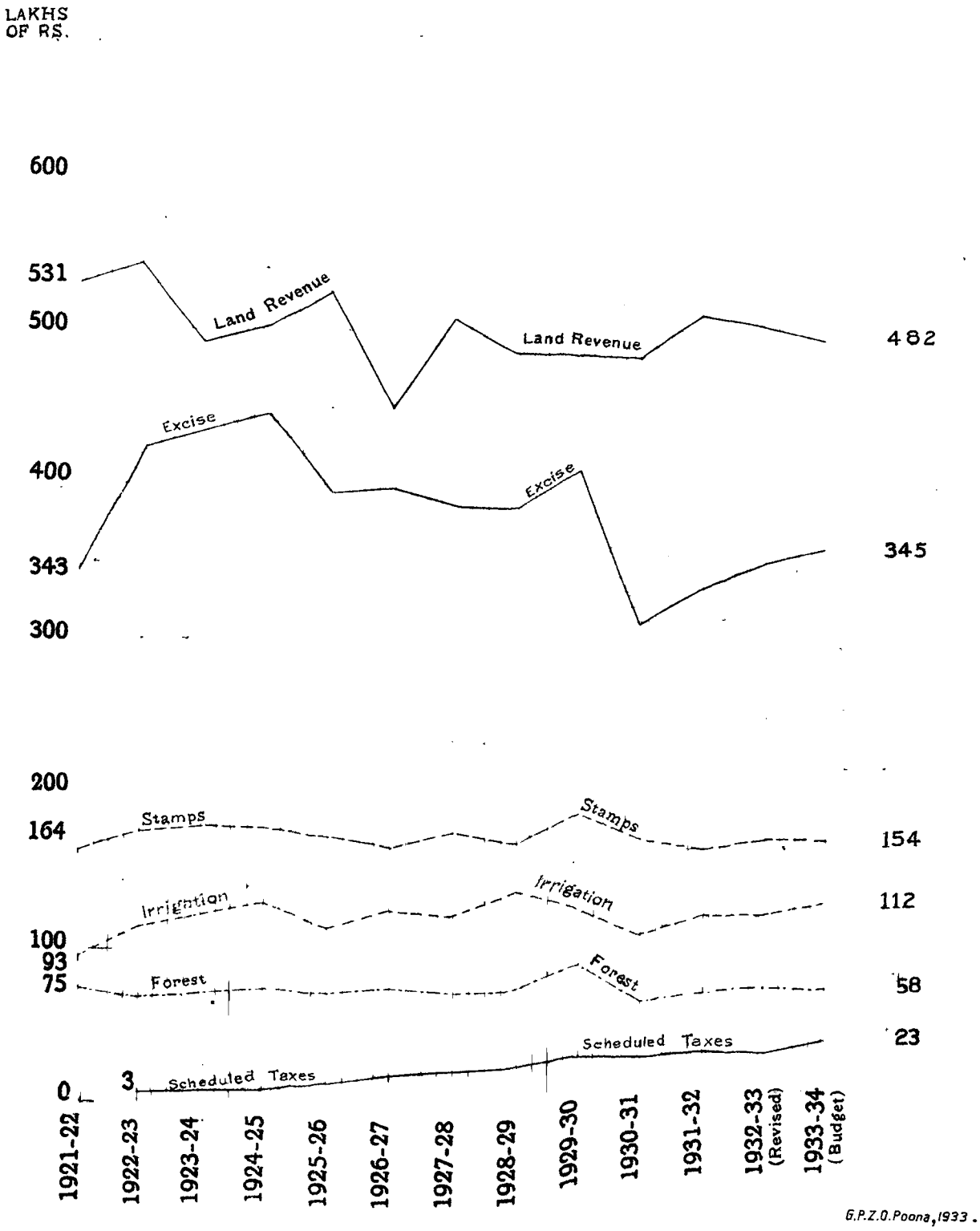
In order that the 1933-34 figures may be comparable with those of 1932-33 the necessary adjustment has been

Book for 1932-33.

the Barrage.

II

CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O.Poona, 1933.

STATEMENT

EXPENDITURE CHARGED

Adjusted figures on

Heads of Expenditure.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
2—Taxes on Income	1·7	.....	.....	.....	.....
*5—Land Revenue and "22—General Administration."	2,83·7	2,81·3	2,81·2	2,81·4	2,89·1
6—Excise	28·7	32·8	35·3	40·2	33·8
7—Stamps	3·5	3·6	3·9	0·9	1·4
8—Forest	50·0	39·7	43·6	43·0	40·9
8-A—Forest Capital Outlay	.....	.....	...	.....	2·0
9—Registration	6·7	7·4	6·7	6·8	6·7
9-A—Scheduled Taxes	.....	.....	0·2	0·2	0·2
14—Interest on works for which capital accounts are kept.	39·5	42·7	49·2	57·2	62·4
15—Other Revenue expenditure financed from ordinary Revenue.	42·8	30·1	21·1	34·4	31·8
15(1)—Other Revenue expenditure financed from Famine Relief Fund.	.....	.....	...	.....	.....
16—Construction of Irrigation Works ...	41·9†	.....	30·0	.....	.....
19—Interest on Ordinary Debt ¶ ...	26·4	41·8	62·7	73·0	1,07·8
20—Interest on other obligations ...	.....	.....	.....	.....	.....
21—Reduction or Avoidance of Debt ...	9·4	9·4	9·4	11·9	18·2
24—Administration of Justice	70·1	65·6	68·9	71·4	72·7
25—Jails and Convict Settlements ...	31·3	26·6	24·7	26·0	25·3
26—Police	1,90·6	1,72·4	1,66·7	1,69·0	1,69·4
27—Ports and Pilotage	1·5	1·7	0·4	0·2	0·2
30—Scientific Departments	1·3	0·8	0·7	0·7	0·8
31—Education	1,71·7	1,71·1	1,91·8	1,84·0	1,95·8
32—Medical	45·1	44·4	43·2	43·9	47·2
33—Public Health	28·8	17·4	19·4	22·3	24·6
34—Agriculture	29·3	23·4	23·8	26·1	26·8
35—Industries	7·6	2·7	1·5	0·2	0·7
37—Miscellaneous Departments... ...	4·5	4·8	5·9	4·8	4·5
41—Civil Works	2,03·0	1,14·3	1,08·9	1,02·9	1,10·3
42—Bombay Development Scheme‡ ...	.....	.....	.....	.....	.....
43—Famine Relief	27·3	63·5	33·6	57·2	53·6
45—Superannuation Allowances, etc. ...	48·5	52·5	57·8	50·9	56·3
45A—Commutation of Pensions financed from ordinary revenue.	.....	.....	.....	.....	.....
46—Stationery and Printing	22·5	15·2	15·8	11·4	12·8
47—Miscellaneous	23·6	10·8	11·6	11·6	17·5
51—Contributions to the Central Government by Provincial Governments.	56·0	56·0	56·0	56·0	34·0
52—Extraordinary charges	.....	.....	.....	.....	.....
Expenditure in England	12·1	19·4	22·6	24·3	31·5
Total expenditure charged to Revenue ...	15,08·9	13,51·2	13,96·5	14,11·6	14,78·4

* A number of changes in accounts classification were effected between these two heads under instructions from of comparison.

† Financed from Famine Contribution.

‡ The head "42-Bombay Development Scheme" was opened in 1927-28 for all schemes of the Development Department except the Back Bay Scheme which is shown under the capital head "59".

§ The increase is due to the change in the acccunting procedure of the Nasik Distillery introduced in the to vote instead of only taking net profit into account as hitherto.

‖ Excludes 20 lakhs in 1932-33 (revised) and 24 lakhs in 1933-34 (budget) from sale of lands under the

¶ Orders have been passed during the current year that the interest charges on "42-B. D. Scheme" are to be has been made in this statement in the figures for 1927-28 onwards.

** This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and the

II.

TO REVENUE.

Comparable basis.

(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33 Revised.	1933-34 Budget.
.....	.....	.....	.....	.....	.....	.....	.....
2,88·6	2,86·9	2,87·7	2,89·5	2,80·6	2,95·6	2,71·4	2,71·9
51·8	35·8	37·4	36·6	34·7	34·2	43·4§	44·4
1·8	1·3	2·7	2·7	2·4	2·3	2·4	2·5
41·4	40·6	41·3	43·3	40·7	40·1	35·7	37·1
2·2	2·4	2·3	2·2	1·8	0·6	1·2	1·2
6·7	6·5	6·6	6·7	6·4	6·3	6·3	6·5
0·2	0·2	0·2	0·2	0·2	0·3	0·3	0·3
54·1	54·8	55·5	78·1	68·1	60·4	61·4‖	62·2‖
24·3	30·1	23·5	17·2	24·7	12·3	9·7	12·1
7·1	10·3	10·0	17·0	6·9	13·3	11·9	11·8
10·0	10·0	10·0	.....	.....	.....	.....	.....
90·7	94·9	92·0	89·4	78·3	81·8	92·3	89·8
.....	.....	.....	1·0	2·1	3·2	2·9	2·6
16·1	14·7	12·9	14·1	14·7	15·3	4·9	4·6
74·1	73·3	72·9	75·3	74·6	70·6	64·9	66·8
24·7	24·3	23·7	24·4	27·5	22·1	25·0	22·0
1,67·1	1,64·8	1,66·6	1,72·9	1,89·1	1,78·4	1,75·9	1,75·9
0·2	0·2	0·2	0·2	0·1	0·1	0·1	0·1
0·6	0·6	0·5	0·6	0·6	0·6	0·6	0·6
1,99·6	2,01·3	1,97·8	2,06·2	2,06·4	1,94·1	1,74·0	1,80·7
49·9	46·4	45·3	46·3	45·5	42·7	38·7	40·1
20·0	21·8	23·0	23·6	21·2	18·6	19·4	20·0
26·9	27·4	28·3	29·2	28·8	27·7	24·5	24·6
0·9	0·7	0·8	1·1	1·2	1·2	3·5	3·6
4·3	4·3	4·5	4·5	4·3	5·0	4·8	5·0
1,41·1	1,22·6	1,16·0	1,10·8	1,07·3	90·7	78·9	81·3
.....	3·5	4·1	4·5	7·2	9·4	3·8	3·7
46·5	23·0	1·4	6·0	2·1	0·1	.....	.....
55·7	51·9	54·3	56·7	61·2	72·5	79·5	83·9
.....	.....	.....	.....	.....	.....	1·9	1·8
15·5	13·9	13·9	12·7	12·7	11·9	11·7	12·0
13·8	7·9	9·9	6·4	10·7	8·3	**13·5	11·4
28·0	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	3·8	2·5
32·6	37·3	42·3	40·2	38·9	40·8	39·1	40·7
14,96·5	14,14·2	13,87·7	14,19·2	14,01·1	13,60·5	13,07·4	13,23·7

the Auditor General and hence the figures of expenditure under these two heads are grouped together for purposes

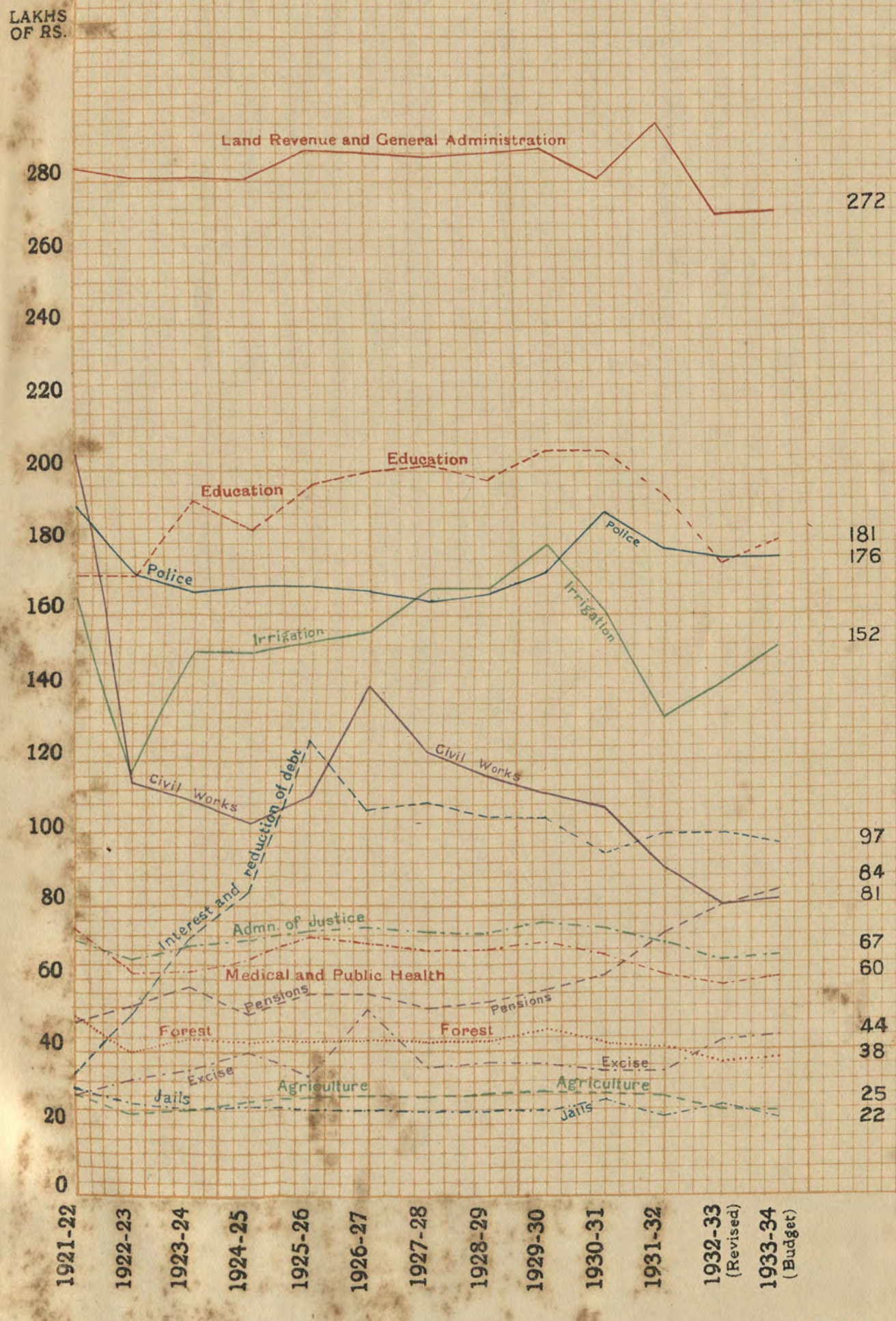
Department on which capital expenditure was complete. Since 1928-29 it includes all schemes of the Development budget with effect from 1932-33 owing to orders requiring the gross expenditure of commercial concerns to be put

Barrage earmarked for payment of interest under this head.
included under this head with effect from the year 1931-32. For purposes of comparison the necessary adjustment

Bombay Improvement Trust.

III

CHIEF ITEMS OF EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O. Poona, 1933.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1931-32,

BUDGET AND REVISED ESTIMATES FOR 1932-33

AND

BUDGET ESTIMATES FOR 1933-34

No. of Account Head.	Heads of Revenue.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Budget.	1932-33, Revised Estimates.	1933-34, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
II	Taxes on Income	...	...	...	...	...	...	...	.....
III	Salt	...	...	...	...	17	...	16	.....
V	Land Revenue	5,23,19	4,84,68	4,79,63	4,74,45	5,01,34	4,88,48	4,92,00	4,82,42
VI	Excise	3,96,20	3,92,26	4,07,89	3,04,35	3,26,55	3,35,79	3,41,50	3,49,46
VII	Stamps	1,75,40	1,68,39	1,77,15	1,58,06	1,50,28	1,52,97	1,56,00	1,54,00
VIII	Forest	72,94	73,43	79,75	52,24	56,74	56,50	59,00	58,00
IX	Registration	11,82	11,75	12,33	10,89	11,36	11,00	12,00	11,50
IX-A	Scheduled Taxes	21,20	21,52	20,12	16,39	19,19	21,97	17,59	23,32
	Total ..	12,00,75	11,52,03	11,76,87	10,16,38	10,65,63	10,66,71	10,78,25	10,78,70
	Irrigation, Navigation, Embankment and Drainage Works.								
XIII	Works for which capital accounts are kept.	42,09	49,30	29,65	17,26	42,54	9,71	28,37	31,03
XIV	Works for which no capital accounts are kept.	86	16,42	17,15	15,86	15,86	15,30	15,57	15,66
	Total ..	42,95	65,72	46,80	33,12	58,40	25,01	43,94	46,69
	Debt Service.								
XVI	Interest ...	1,58,27	1,51,52	1,45,86	1,47,23	1,44,87	1,44,51	1,45,60	1,41,41
	Total ...	1,58,27	1,51,52	1,45,86	1,47,23	1,44,87	1,44,51	1,45,60	1,41,41
	Civil Administration.								
XVII	Administration of Justice ...	14,76	15,52	17,33	17,37	20,20	17,54	19,50	18,77
XVIII	Jails and Convict Settlements ...	6,01	5,41	5,49	4,51	4,42	4,78	3,86	3,49
XIX	Police	7,28	11,10	11,75	21,26	8,33	8,07	7,18	7,12
XX	Ports and Pilotage	...	...	...	...	...	...	...	.....
XXI	Education	11,07	11,86	16,59	15,32	16,59	14,37	15,45	14,71
XXII	Medical	5,86	13,74	14,22	13,87	13,96	15,42	15,16	15,22
XXIII	Public Health	6,43	13,90	11,74	12,33	12,93	17,38	17,18	18,09
XXIV	Agriculture	2,74	3,49	3,55	3,24	3,63	3,65	3,90	3,96
XXV	Industries	5	6	4	4	4	12	12	12
XXVI	Miscellaneous Departments ...	1,84	1,83	1,80	1,83	15,39	14,78	15,25	15,14
	Total ...	56,04	76,91	82,51	89,77	95,49	96,11	97,60	96,62
	Civil Works.								
XXX	Civil Works	17,05	20,71	20,34	23,50	48,31	43,02	42,05	40,13
XXXI	Bombay Development Scheme...	17,65	18,00	32,59	29,56	24,22	24,48	21,20	23,65
	Total ...	34,70	38,71	52,93	53,06	72,53	67,50	63,25	63,78
	Miscellaneous.								
XXXII	Transfers from Famine Relief Fund	9,75	16,21	50,44	10,73	14,68	13,63	12,96	12,79
XXXIII	Receipts in aid of Superannuation	14,67	15,39	23,10	14,30	13,00	12,19	11,83	11,39
XXXIV	Stationery and Printing ...	3,68	4,53	4,26	3,97	3,06	3,53	2,80	2,78
XXXV	Miscellaneous	5,72	2,74	5,13	4,92	4,69	3,01	15,43	11,51
	Total ...	33,82	38,87	82,93	33,92	35,43	32,36	43,02	38,47
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
XXXIX	Contribution to the Central Government by Provincial Government.	...	...	...	...	...	...	...	.....
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	4	...	...	...	...	...	...	.....
	Provincial revenue in England—High Commissioner.	1	2	10	31	9	1	7	1
	Total ...	5	2	10	31	9	1	7	1
	Extraordinary Items.								
XL	Extraordinary Receipts ...	7,91	1,96	3,56	706	9,60	15,80	21,00	24,46
	Total Revenue ...	15,34,49	15,25,74	15,91,56	13,80,85	14,82,04	14,48,01	14,92,73	14,90,14

No. of Account Head.	Heads of Revenue.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Budget.	1932-33, Revised Estimates	1933-34, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Capital Account not charged to Revenue.								
XLII	Bombay Development Scheme ...	8,70	8,70	...	...	...	...	...	.....
	Total ...	8,70	8,70	...	...	...	...	...	.....
	Debt Heads.								
	Deposits and Advances—								
	Famine Relief Fund ...	20,27	8,94	10,73	11,90	14,36	13,55	12,96	12,82
	Transfers from Famine Relief Fund	...	24,02	26,39	30,11	...	...	...	.....
	Appropriation for Reduction or Avoidance of Debt ...	18,42	20,87	23,05	24,56	26,26	17,11	21,09	18,06
	Miscellaneous Government Account	...	...	...	...	...	...	...	.....
	Suspense Account ...	1,25,92	1,21,16	1,26,00	1,47,71	1,75,02	...	...	.....
	Deposits of Depreciation Fund of Government Presses ...	79	1,39	58	55	46	...	...	.....
	Loans and Advances by Provincial Government ...	52,89	52,03	1,03,14	64,70	75,02	75,14	82,40	75,07
	Advances from the Provincial Loans Fund	2,90,58	4,17,34	10,80,89	4,38,26	4,98,60	4,31,63	3,42,30	1,83,12
	Subventions from the Central Road Development Account ...	...	...	...	25,60	11,60	15,00	20,54	15,00
	Civil Deposits	...	...	...	...	64	10	2,77	2,47
	Depreciation Reserve Fund of Nasik Distillery	...	...	...	...	...	1,91	1,79	2,04
	Total, Debt Heads ...	5,08,87	6,45,75	13,70,78	7,43,39	8,01,96	5,54,44	4,83,85	3,08,58
	Total, Capital Receipts ...	5,17,57	6,54,45	13,70,78	7,43,39	8,01,96	5,54,44	4,83,85	3,08,58
	Total Receipts* ...	20,52,06	21,80,19	29,62,34	21,24,24	22,84,00	20,02,45	19,76,58	17,98,72
	Opening Balance ...	5,23,85	3,28,46	2,71,76	2,45,01	76,51	– 14,25	75,01	75,00
	Grand Total ..	25,75,91	25,08,65	32,34,10	23,69,25	23,60,51	19,88,20	20,51,59	18,73,72

	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Budget.	1932-33, Revised.	1933-34, Budget.
Ordinary Revenue ...	15,34,49	15,25,74	15,91,56	13,80,85	14,82,04	14,48,01	14,92,73	14,90,14
Capital Receipts ...	5,17,57	6,54,45	13,70,78	7,43,39	8,01,96	5,54,44	4,83,85	3,08,58

No. of Account Head.	Heads of Expenditure.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget Estimates.	1931-32, Revised Estimates.	1932-33, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Direct Demands on Revenue.									
5	Land Revenue (Reserved) ...	66,48	64,77	66,09	64,94	69,86	66,86	66,42	63,66	5
6	Excise (Transferred)	47,95	46,32	44,25	41,68	39,61	50,72	48,27	49,36	6
7	Stamps (Reserved)	1,32	2,67	2,65	2,42	2,34	2,44	2,40	2,49	7
8	Forest (Transferred)	40,58	41,25	43,28	40,66	40,07	39,09	35,75	37,12	8
8A	Forest Capital Outlay (Transferred) ...	2,44	2,33	2,22	1,76	58	1,29	1,18	1,24	8A
9	Registration (Transferred) ...	6,53	6,55	6,65	6,38	6,29	6,45	6,29	6,48	9
9A	Scheduled Taxes (Reserved) ...	20	20	21	21	31	33	28	28	9A
	Total ...	1,65,50	1,64,09	1,65,35	1,58,05	1,59,06	1,67,21	1,60,59	1,60,63	
	Reserved ...	68,00	67,64	68,95	67,57	72,51	69,63	69,10	66,43	
	Transferred ...	97,50	96,45	96,40	90,48	86,55	97,58	91,49	94,20	
	Irrigation Revenue Account.									
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	54,75	55,52	78,06	68,09	60,38	75,64	81,36	86,17	14
15	Other Revenue Expenditure Financed from Ordinary Revenues (Reserved)—									
	A. Irrigation Works (P. W.) ...	29,34	22,72	16,38	23,73	11,02	5,70	9,15	11,57	15A
	B. Navigation, Embankment and Drainage Works (P. W.).	56	59	52	66	62	49	46	44	15B
	A. Irrigation Works (Civil) ...	24	22	26	33	70	4	10	4	15A
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	10,31	10,00	17,02	6,92	13,32	12,40	11,87	11,78	15(1)
	Total (Reserved) ...	95,20	89,05	1,12,24	99,73	86,04	94,27	1,02,94	1,10,00	
	Irrigation Capital Account (charged to Revenue).									
16	Construction of Protective Irrigation Works (Reserved)—									
	A. Financed from Famine Relief Fund.	10,00	...	...	...	...	...	...	...	16A
	B. Financed from Ordinary Revenues.	...	10,00	...	...	...	...	...	...	16B
	Total (Reserved) ...	10,00	10,00	...	...	...	...	...	...	
	Debt Services.									
19	Interest on Ordinary Debt (Reserved).	2,10,64	2,05,37	1,98,68	1,72,55	2,12,01	1,94,83	2,23,11	2,17,98	19
20	Interest on other obligations, (Reserved).	...	...	96	2,07	3,17	2,88	2,88	2,58	20
21	Reduction or Avoidance of Debt (Reserved).	14,74	12,94	14,09	14,66	15,33	4,95	4,95	4,65	21
	Total (Reserved) ...	2,25,38	2,18,31	2,13,73	1,89,28	2,30,51	2,02,66	2,30,94	2,25,21	

No. of Account Head.	Heads of Expenditure.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Budget Estimates.	1932-33, Revised Estimates.	1933-34, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Civil Administration.									
22	General Administration (Reserved) ...	2,18,77	2,21,82	2,22,31	2,15,31	2,24,78	2,08,23	2,04,38	2,07,76	22
22	General Administration (Transferred)	1,61	1,59	1,59	1,60	1,44	1,44	1,09	1,00	22
24	Administration of Justice (Reserved) .	73,25	72,92	75,33	74,64	70,56	65,89	64,91	66,79	24
25	Jails and Convict Settlements (Reserved).	24,26	23,69	24,37	27,47	22,10	23,73	25,00	22,04	25
26	Police (Reserved)	1,64,75	1,69,73	1,75,99	1,91,63	1,81,49	1,81,93	1,78,96	1,79,01	26
27	Ports and Pilotage (Reserved) ...	21	21	23	9	9	7	6	7	27
30	Scientific Departments (Transferred).	58	84	86	92	94	91	88	91	30
31	Education (Reserved)	6,75	6,91	6,84	6,64	6,51	6,43	6,28	6,37	31
31	Education (Transferred)... ...	1,95,11	1,90,91	1,99,32	1,99,71	1,87,59	1,68,05	1,67,72	1,74,37	31
32	Medical (Reserved)	5	4	6	4	6	6	5	5	32
32	Medical (Transferred)	46,37	53,26	54,24	53,54	50,69	49,00	46,62	48,06	32
33	Public Health (Transferred) ...	21,79	28,50	29,09	26,66	24,08	25,63	24,86	25,52	33
34	Agriculture (Transferred) ...	27,40	29,53	30,42	30,04	28,87	25,61	25,67	25,84	34
35	Industries (Transferred)	70	79	1,06	1,24	1,22	3,68	3,49	3,60	35
37	Miscellaneous Departments (Reserved)	4,06	4,30	4,29	4,14	4,77	4,80	4,55	4,67	37
37	Miscellaneous Departments (Transferred)	20	21	24	18	23	30	29	31	37
	Total ...	7,85,86	8,05,25	8,26,24	8,33,85	8,05,42	7,65,76	7,54,81	7,66,37	
	Reserved ...	4,92,10	4,99,62	5,09,42	5,19,96	5,10,37	4,91,14	4,84,19	4,86,76	
	Transferred ...	2,93,76	3,05,63	3,16,82	3,13,89	2,95,05	2,74,62	2,70,62	2,79,61	
	Civil Works.									
41	Civil Works (Reserved)	4,67	4,09	3,88	4,07	3,43	2,82	2,38	2,82	41
41	Civil Works (Transferred) ...	1,17,90	1,13,17	1,08,25	1,07,51	1,00,78	94,31	93,30	96,35	41
42	Bombay Development Scheme (Reserved).	24,79	28,71	28,16	42,88	9,42	35,64	3,85	3,65	42
	Total ...	1,47,36	1,45,97	1,40,29	1,54,46	1,13,63	1,32,77	99,53	1,02,82	
	Reserved ...	29,47	32,80	32,04	46,95	12,85	38,46	6,23	1,47	
	Transferred ...	1,17,89	1,13,17	1,08,25	1,07,51	1,00,78	94,31	93,30	96,35	
	Miscellaneous.									
43	Famine (Reserved)— A. Famine Relief	15,14	1,38	5,97	2,08	11	...	...	...	43-A
	B. Transfers to Famine Relief Fund	7,90	...	...	...	...	...	...	...	43-B
45	Superannuation Allowances and Pensions (Reserved).	51,88	54,33	56,66	61,17	72,47	75,71	79,55	83,87	45
45-A	Commutation of Pensions financed from ordinary revenues (Reserved).	...	...	...	...	...	2,23	1,95	1,77	45-A
46	Stationery and Printing, Partly (Reserved) and Partly (Transferred). — Reserved ...	12,20	13,33	11,98	12,35	11,48	11,69	11,50	11,50	46
	Transferred...	1,66	1,64	1,77	1,49	1,48	1,70	1,35	1,60	46
47	Miscellaneous (Reserved) ...	4,16	6,09	3,29	3,36	2,79	6,60	19,86	6,54	47
47	Miscellaneous (Transferred) ...	3,69	3,86	3,10	7,19	5,52	5,31	4,80	4,87	47
	Total ...	96,63	80,63	82,77	87,64	93,85	1,03,24	1,19,01	1,10,15	
	Reserved ...	91,28	75,13	77,90	78,96	86,85	96,23	1,12,86	1,03,68	
	Transferred ...	5,35	5,50	4,87	8,68	7,00	7,01	6,15	6,47	

No. of Account Head.	Heads of Expenditure.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Budget Estimates.	1932-33, Revised Estimates.	1933-34, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.									
51	Contributions to the Central Government by Provincial Governments (Reserved).	...	...	...	...	...	...	...	...	51
51A	Miscellaneous adjustments between the Central and Provincial Governments (Reserved).	...	4,00	3	...	...	...	...	...	51-A
	Total ...	...	4,00	3	...	...	..	...	...	
	Reserved ...	...	4,00	3				...	...	
	Transferred ...	...	...	...				...	...	
	Extraordinary Items.									
52	Extraordinary Charges (Reserved) ...	...	...	...	...	3	...	3,84	2,50	52
	Total (Reserved) ...	...	...	...	...	3	...	3,84	2,50	
	Expenditure in England.									
	Secretary of State (Reserved) ...	1,65	5,83	4,08	3,22	3,35	2,79	2,94	3,21	...
	Secretary of State (Transferred) ...	6	4	...	...	8	4	3	22	...
	High Commissioner (Reserved) ...	24,89	26,49	25,91	26,68	29,18	28,64	27,70	28,08	...
	High Commissioner (Transferred) ...	10,73	9,94	10,19	9,00	8,23	9,62	8,41	9,18	...
	Total ...	37,33	42,30	40,18	38,90	40,84	41,09	39,08	40,69	
	Reserved ...	26,54	32,32	29,99	29,90	32,53	31,43	30,64	31,29	
	Transferred ...	10,79	9,98	10,19	9,00	8,31	9,66	8,44	9,40	
	Total Expenditure charged to Revenue.	15,63,26	15,59,60	15,80,83	15,61,91	15,29,39	15,07,00	15,10,74	15,18,37	
	Reserved ...	10,37,97	10,28,87	10,44,30	10,32,35	10,31,70	10,23,82	10,40,74	10,32,34	
	Transferred ...	5,25,29	5,30,73	5,36,53	5,29,56	4,97,69	4,83,18	4,70,00	4,86,03	
	Capital Account not charged to Revenue.									
52A	Forest Capital Outlay (Transferred)...	...	...	...	...	...	...	...	...	52-A
55	Construction of Irrigation Works (Reserved).	2,57,61	2,96,05	3,03,23	3,71,15	3,61,53	2,52,26	2,59,08	1,89,94	55
56A	Capital outlay on improvement on Public Health (Transferred).	5,71	5,63	5,96	7,88	4,22	3,25	3,13	82	56-A
59	Bombay Development Scheme (Reserved).	8,88	23,78	−1,77	+2,05,89	11	−1,13	−1,76	−2,56	59
60	Civil Works not charged to Revenue (Transferred).	30,90	37,22	44,16	12,57	4,72	1,89	2,01	1,37	60
60A	Other Provincial Works not charged to Revenue (Reserved).	42	1	4	7	...	...	−85	1	60-A
60B	Payment of Commuted value of Pensions (Reserved).	2,91	8,56	12,25	12,16	8,10	10,13	2,42	9,29	60-B
61	Payments to Retrenched Personnel (Reserved).	...	...	...	...	...	...	2,17	−30	61
	Total ...	3,06,43	3,71,25	3,63,87	1,97,94	3,78,68	2,66,40	2,66,20	1,98,57	
	Reserved ...	2,69,82	3,28,40	3,13,75	1,77,49	3,69,74	2,61,26	2,61,06	1,96,38	
	Transferred ...	36,61	42,85	50,12	20,45	8,94	5,14	5,14	2,19	

No. of Account Head.	Heads of Expenditure.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Budget Estimates.	1932-33, Revised Estimates.	1933-34, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Debt, Deposits and Advances.									
	Reserved.									
	Miscellaneous Government Account...	...	3,44	3,67	3,91	4,17	4,44	4,44	4,74	...
	Famine Relief Fund	60,80	40,23	76,90	40,84	14,69	13,63	12,96	12,82	...
	Transfers from Famine Relief Fund .	...	...	2,00	4,23	6,21	6,50	6,50	6,80	...
	Suspense Account ...	1,25,94	1,22,02	1,26,60	1,46,61	1,74,11	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt.	20	3	13	8	11	6	10	10	...
	Sinking Fund Investment Account ...	17,91	13,83	14,57	15,30	16,00	17,05	20,99	17,96	...
	Deposits of Depreciation Fund of Government Presses.	57	32	37	28	10	25	17	22	...
	Loans and Advances by Provincial Government.	92,75	60,18	49,08	35,46	52,77	56,48	16,19	12,05	...
	Advances from Provincial Loans Fund.	79,58	65,99	7,71,07	2,83,18	81,01	40,99	1,19,44	42,77	...
	Subventions from Central Road Development Account.	...	...	...	3,00	28,18	15,00	15,46	16,58	...
	Civil Deposits	...	...	...	...	8	10	3,32	2,47	...
	Depreciation Reserve Fund of Nasik Distillery.	...	...	...	...	...	30	8	30	...
	Total, Debt Heads (Reserved) ...	3,77,75	3,06,04	10,44,39	5,32,89	3,77,43	1,54,80	1,99,65	1,16,81	...
	Total, Capital Account not charged to Revenue.	6,84,18	6,77,29	14,08,26	7,30,83	7,56,11	4,21,20	4,65,85	3,15,38	...
	Reserved ...	6,47,57	6,34,44	13,58,14	7,10,38	7,47,17	4,16,06	4,60,71	3,13,19	...
	Transferred ...	36,61	42,85	50,12	20,45	8,94	5,14	5,14	2,19	...
	TOTAL, Disbursements ...	22,47,44	22,36,39	29,89,09	22,92,74	22,85,50	19,28,20	19,76,59	18,33,75	...
	Reserved ...	16,85,54	16,63,31	24,02,44	17,42,73	17,78,87	14,39,88	15,01,45	13,45,53	...
	Transferred ...	5,61,90	5,73,58	5,86,65	5,50,01	5,06,63	4,88,32	4,75,14	4,88,22	...
	Closing Balance ...	3,28,47*	2,71,76†	2,45,01‡	76,51§	(a) 75,01	(b) 60,00	(c)75,00	(d) 39,97	...
	Grand Total ...	25,75,91	25,08,65	32,34,10	23,69,25	23,60,51	19,88,20	20,51,59	18,73,72	...

* Includes Balance of Famine Relief Fund ... 2,01,74
† " " " ... 1,70,44
‡ " " " ... 1,04,27
§ " " " ... 75,33

(a) Includes Balance of Famine Relief Fund ... 75,01
(b) " " " ... 75,08
(c) " " " ... 75,00
(d) " " " ... 75,00

		1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Budget.	1932-33, Revised.	1933-34, Budget.
Charged to Revenue ...	Reserved ...	10,37,97	10,28,87	10,44,30	10,32,35	10,31,70	10,23,82	10,40,74	10,32,34
	Transferred ...	5,25,29	5,30,73	5,36,53	5,29,56	4,97,69	4,83,18	4,70,00	4,86,03
	Total ...	15,63,26	15,59,60	15,80,83	15,61,91	15,29,39	15,07,00	15,10,74	15,18,37
Charged to Capital ...	Reserved ...	6,47,57	6,34,44	13,58,14	7,10,38	7,47,17	4,16,06	4,60,71	3,13,19
	Transferred ...	36,61	42,85	50,12	20,45	8,94	5,14	5,14	2,19
	Total ...	6,84,18	6,77,29	14,08,26	7,30,83	7,56,11	4,21,20	4,65,85	3,15,38

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1933-34 Budget Estimates.			Expenditure up to 31st March 1932.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1932-33.	1933-34.	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	19,67,33*	...	19,67,33*	17,33,64	1,46,47	76,18	11,04
Other Irrigation Works ...	5,40,83	83	5,41,66	4,89,69	15,26	8,86	27,85
59, Bombay Development Scheme .	7,23,06	...	7,23,06	5,84,21	1,40†	68†	1,36,77†§
60, Civil Works ...	1,18,06	...	1,18,06	99,21	2,01	1,37	9,90‡
Other Works ...	13,19	39	13,58	6,49	1,76	83	4,38
Total ...	33,62,47	1,22	33,63,69	29,13,24	1,66,90	87,92	1,89,94

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions".

* This figure represents the estimated cost of the project for direct charges (including pensionary charges) according to the 2nd revised recapitulation statement. This figure as well as the figures in columns 5 to 7 are exclusive of interest charges.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of expenditure under this head.

‡ 2,64 of this amount is on account of a work which will be financed from the Petrol Tax Fund if the present term of the fund is extended.

§ The major portion of this expenditure will not be incurred until financial conditions improve.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees).

Head.	Debt outstanding on 1st April 1932.	Borrowings in 1932-33.	To be repaid in 1932-33 (*a*).	Total outstandings on 1st April 1933.	To be borrowed in 1933-34.	To be repaid in 1933-34 (*b*).	Total outstandings on 31st March 1934.
1	2	3	4	5	6	7	8
I. Bombay Development Scheme—							
(*a*) Public Debt	9,38,93	.....	.....	9,38,93	.....	.....	9,38,93*
(*b*) Loans from Provincial Loans Fund ...	7,37,40	.....	.....	‡6,79,43	.....	.....	6,79,43
Total ...	16,76,33	.....	.....	16,18,36	.....	.....	16,18,36
II. Lloyd Barrage	20,27,42	2,48,64	.....	22,76,06	1,69,51	.....	24,45,57
III. Other Irrigation Works—							
(*a*) Productive	1,82,71	7,95	.....	1,90,66	3,55	.....	1,94,21
(*b*) Unproductive	1,28,83	9,67	.....	1,38,50	5,31	.....	1,43,81
(*c*) Pre-reform	8,90,60†	.....	.....	8,90,60	.....	.....	8,90,60
Total ...	12,02,14	17,62	.....	12,19,76	8,86	.....	12,28,62
IV. Other purposes—							
(*a*) Productive	46,70	3,25	.....	‡1,07,92	83	.....	1,08,75
(*b*) Unproductive	5,34,69	64,79	78,34	5,21,14	3,92	.....	5,25,06
Total ...	5,81,39	68,04	78,34	6,29,06	4,75	.....	6,33,81
V. Local Bodies in Bombay—							
Bombay Port Trust	2,33,46	.....	5,34	2,28,12	.....	5,65	2,22,47
Bombay Improvement Trust	4,34,00	8,00	12,61	4,29,39	.....	12,65	4,16,74
Bombay Municipality	7,60,03	.....	23,15	7,36,88	.....	24,47	7,12,41
Total ...	14,27,49	8,00	41,10	13,94,39	.....	42,77	13,51,62
VI. Provincial Loans and Advance Account—							
(*a*) Pre-reform	15,66	.....	.....	15,66	.....	.....	15,66
(*b*) Post-reform	2,12,09	.....	.....	2,12,09	.....	.....	2,12,09
Total ...	2,27,75	.....	.....	2,27,75	.....	.....	2,27,75
Grand Total ...	71,42,52	3,42,30	1,19,44	73,65,38	1,83,12	42,77	75,05,73

(*a*) and (*b*)—For explanations please see remarks under "21, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

* Distribution of —

	Lakhs.
Development Department ...	285·97
Improvement Trust ...	370·00
Bombay Municipality ...	125·00
Port Trust, Bombay ...	157·96

† Not repayable under the Devolution Rules.

‡ These figures take into account the transfer of the debt of 57,97 incurred for the Salsette and Ambernath Water Supply Schemes from "Bombay Development Scheme" to "Other Purposes—Productive" with effect from 31st March 1933.

STATEMENT D.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees).

Head.	Total debt outstanding on 1st April 1933.	Amount passed on to Local Bodies.	Net debt on 1st April 1933.	Debt Charges.				*Deduct* direct net receipts.	Net Burden.	Met from	
				Interest.	Sinking fund or fixed instalment of principal.	Equated payments.	Total.			Revenue.	Capital.
1	2	3	4	5	6	7	8	9	10	11	12
I. Bombay Development Scheme—											
(*a*) Public debt	9,38,93	6,57,70	2,81,23	21,27	9,39*	...	30,66	23,75†	43,82	43,82	...
(*b*) Loans from Provincial Loans Fund	6,79,43	...	6,79,43	36,91	...	...	36,91				
Total ...	16,18,36	6,57,70	9,60,66	58,18	9,39	...	67,57	23,75	43,82	43,82	...
II. Lloyd Barrage	22,76,06	...	22,76,06	1,26,97	...	...	1,26,97	24,00	1,02,97	10	1,02,87
III. Other Irrigation Works—											
(*a*) Productive ...	1,90,66	...	1,90,66	10,93	...	...	10,93	31,03	19,93	19,93	...
(*b*) Unproductive ...	1,38,50	...	1,38,50	7,96	...	...	7,96				
(*c*) Pre-reform ...	8,90,60	...	8,90,60	32,07	...	...	32,07				
Total ...	12,19,76	...	12,19,76	50,96	...	...	50,96	31,03	19,93	19,93	...
IV. Other purposes—											
(*a*) Productive ...	1,07,92	...	1,07,92	5,90	...	...	5,90	8,78	26,79	26,79	...
(*b*) Unproductive ...	5,21,14	...	5,21,14	29,67	...	...	29,67				
Total ...	6,29,06	...	6,29,06	35,57	...	...	35,57	8,78	26,79	26,79	...
V. Local Bodies in Bombay for Development purposes ...	13,94,39	13,94,39	...	...	...	...	...	...	...	...	...
VI. Provincial Loans and Advance Account—											
(*a*) Pre-reform ...	15,66	...	15,66	75	...	...	75	Charges ordinarily covered by receipts of interest and capital repayments into the Provincial Loans and Advance Account.			
(*b*) Post-reform ...	2,12,09	...	2,12,09	11,95	...	...	11,95				
Total ...	2,27,75	...	2,27,75	12,70	...	...	12,70				
Grand Total ...	73,65,38	20,52,09	53,13,29	2,84,38	9,39	...	2,93,77	...	1,93,51	90,64	1,02,87

NOTE.—This statement shows the net burden in 1933-34 of all debt outstanding on 1st April 1933.

* The present Value of the securities held in the Fund as on 31st March 1933 is about Rs. 170 lakhs.

† 27,04 include cotton cess receipts amounting to 15,00.

Schedule of Demands for grants of the Government of Bombay for the year 1933-34 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
	A.—Expenditure from Revenue.			
1	Land Revenue—Reserved	5, Land Revenue... Refunds ...	5,00	54,19
		Other expenditure...	49,19	
2	Excise—Transferred	6, Excise ... Refunds ...	5,97	53,47
		Other expenditure...	47,50	
3	Stamps—Reserved	7, Stamps ... Refunds ...	2,13	4,62
		Other expenditure...	2,49	
4	Forest—Transferred	8, Forest ... Refunds ...	13	32,19
		Other expenditure...	32,06	
5	Forest Capital Outlay—Transferred ...	8A, Forest Capital Outlay Charged to Revenue. 52-A, Capital Outlay on Forests ...	1,24	1,24
6	Registration—Transferred	9, Registration ... Refunds ...	5	6,53
		Other expenditure...	6,48	
7	Scheduled Taxes—Reserved	9A, Scheduled Taxes. Refunds ...	6	34
		Other expenditure...	28	
8	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct*—'Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' Refunds ...	11	72,95
		Working expenses...	53,68	
		Other expenditure—		
		Public Works ...	18,88	
		Civil ...	28	
9	Interest on ordinary debt—Reserved ...	19, Interest on ordinary debt ...	19	19
10	General Administration—Reserved. ...	22, General Administration—Except Heads of Provinces—Ministers.	91,23	91,23
11	General Administration—Transferred ...	22, General Administration—Heads of Provinces—Ministers.	1,00	1,00
12	Administration of Justice—Reserved ...	24, Administration of Justice. Refunds ...	82	60,21
		Other expenditure...	59,39	
13	Jails and Convict Settlements—Reserved ...	25, Jails and Convict Settlements. Refunds ...	1	20,88
		Other expenditure...	20,87	
14	Police—Reserved	26, Police ... Refunds ...	1	1,71,16
		Other expenditure...	1,71,15	
15	Ports and Pilotage—Reserved	27, Ports and Pilotage ...	1	1
16	Scientific Departments—Transferred ...	30, Scientific Departments ...	91	91
17	Education—Reserved	31, Education	6,36	6,36
18	Education—Transferred	31, Education ... Refunds ...	2	1,68,58
		Other expenditure...	1,68,56	
19	Medical Services—Reserved	32, Medical	5	5
20	Medical Services—Transferred	32, Medical ... Refunds ...	12	43,80
		Other expenditure...	43,68	
21	Public Health—Transferred	33, Public Health... Refunds ...	5	24,14
		Other expenditure ...	24,09	
22	(*a*) Agriculture ... and (*b*) Civil Veterinary Services. } Transferred.	34, Agriculture ... Refunds ...	1	24,08
		Other expenditure...	24,07	
23	Industries—Transferred	35, Industries	3,60	3,60
24	Miscellaneous Departments—Reserved ...	37, Miscellaneous Departments. Refunds ...	8	4,37
		Other expenditure ...	4,29	
25	Miscellaneous Departments—Transferred ...	37, Miscellaneous Departments. Refunds ...	1	29
		Other expenditure...	28	
26	Civil Works—Reserved	41, Civil Works	2,25	2,25
27	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ... Refunds ...	20	1,24,69
		Other expenditure...	(*a*) 1,24,49	

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
	A.—Expenditure from Revenue—contd.			
28	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme. — Refunds ...	1	3,39
		Other expenditure .	3,38	
29	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions. — Refunds ...	3	78,44
		Other expenditure...	78,41	
30	Commutation of pensions financed from ordinary revenue—Reserved.	45A, Commutation of pensions financed from ordinary revenues.	1,33	1,33
31	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing. — Refunds ...	1	13,11
		Other expenditure...	13,10	
32	Miscellaneous—Reserved	47, Miscellaneous .. — Refunds ...	62	7,16
		Other expenditure...	6,54	
33	Miscellaneous—Transferred	47, Miscellaneous ... — Refunds ...	2	4,89
		Other expenditure...	4,87	
34	Extraordinary charges—Reserved ...	52, Extraordinary charges. — Refunds ...	9	2,59
		Other expenditure .	2,50	
	Expenditure in England.			
35	Secretary of State—Reserved and Transferred. High Commissioner—Reserved and Transferred.	...	5,81	5,81
		Total ...		10,90,05
	B.—Expenditure charged to Capital.			
36	Irrigation except Lloyd Barrage—Reserved.	55, Construction of Irrigation Works ...	7,08	7,08
37	Lloyd Barrage and Canals Construction—Reserved.	Do. do. ...	52,30	52,30
38	Public Health—Transferred ...	56A, Capital Outlay on improvements of Public Health.	82	82
39	Bombay Development Scheme—Reserved...	59, Bombay Development Scheme ...	(b) 1	(b) 1
40	Public Works Department—Transferred ...	60, Capital Outlay for Civil Works (P. W.)...	1,10	1,10
41	Other Provincial expenditure—Reserved ...	60A, Other Provincial Works not charged to Revenue.	1	1
42	Payments of commuted value of pensions—Reserved.	60B, Payments of commuted value of pensions.	8,03	8,03
43	Payments to retrenched personal—Reserved.	61, Payments to retrenched personnel ...	(b) 1	(b) 1
		Total ...		69,36
	C.—Expenditure under Debt, Deposits and Remittance Head.			
44	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.	12,05	12,05

(a) This demand is made up as shown below :—

41, Civil Works—(Transferred)		82,74	
41, Civil Works—(Reserved)—			
Establishment	54		
Tools and Plant	3	57	
XIII—*Deduct*—Working Expenses—			
Establishment	11,08		
Tools and Plant	59	11,67	
15, Other Revenue Expenditure—			
Establishment	4,38		
Tools and Plant	23	4,61	
55, Construction of Irrigation Works (including Lloyd Barrage and Canals Construction)—			
Establishment	23,62		
Tools and Plant	74	24,36	
42, Bombay Development Scheme—			
Establishment	26		
Tools and Plant	1	27	
60, Civil Works—Provincial—			
Establishment	26		
Tools and Plant	1	27	
			1,24,49

As regards the system of distribution of P. W. D. establishment and tools and plants charges amongst the several major heads please see paras. 198-205 at pages 80-81 *post*.

(b) This is a token demand as the net expenditure is a minus figure.

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

1. Attention is invited to the statistical tables Nos. I and II which are intended to put into a comparable shape the progress of revenue and expenditure. It is difficult to compare the published accounts of one year with another because of the changes of accounting method which have been introduced from time to time. These tables eliminate most of the changes, so that the figures show more accurately the actual course of expenditure and revenue. It will be understood that the figures in these tables are only comparable with figures in the same set of tables, and cannot be compared with the published accounts; nor with other tabular statements not adjusted with the same completeness.

2. The following tabular statements summarise the financial history of the Presidency from 1921-22 onwards. As statements I and II give in detail the adjusted revenue and expenditure of previous years, so actual accounts figures are shown in these statements without any adjustment for changes in accounts classifications.

A.—Revenue and Expenditure (charged to Revenue).

(Lakhs of rupees.)

	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33 Revised.	1933-34 Budget.
Revenue ...	13,11	14,17	14,53	14,99	15,59	14,86	15,34	15,26	15,92	13,81	14,82	14,93	14,90
Expenditure ...	15,02	13,53	14,24	14,72	16,50	16,52	15,63	15,60	15,81	15,62	15,29	15,11	15,18
Surplus (+) or deficit (−).	−1,91	+64	+29	+27	−91	−1,66	−29	−34	+11	−1,81	−47	−18	−28

B.—Final Balances (including Debt Heads):

(Lakhs of Rupees.)

	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33 Revised.	1933-34 Budget.
Opening balance...	3,06	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	2	...	...
Revenue surplus (+) or deficit (−).	−1,91	+64	+29	+27	−91	−1,66	−29	−34	+11	−1,81	−47	−18	−28
	1,15	2,78	4,02	5,15	4,33	3,73	2,53	92	1,12	−40	−45	−18	−28
Debt heads surplus (+) or deficit (−).	+99	+95	+86	+9	+1,06	−91	−1,27	+9	+29	+42	+45	+18	−7
Closing balance ...	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	2	...	...	−35
Famine Fund ...	...	61	94	1,44	1,95	2,42	2,02	1,71	1,04	75	75	75	75
Grand Total—Closing balance.	2,14	4,34	5,82	6,68	7,34	5,24	3,28	2,72	2,45	77	75	75	40

3. Statement C gives a general analysis of the distribution of the Presidency's expenditure next year in comparison with that at the beginning of the reforms. The year 1922-23 has been taken for comparison instead of 1921-22, because owing to the introduction of the reforms many changes in accounts classification were made that year which make detailed comparisons unreliable.

The comparison illustrates (*a*) the large rise in unavoidable charges (debt and pensions) and (*b*) that the fundamental cost of administration (mainly general administration and law and order departments) has been much reduced and that the bulk of that decrease has been transferred to expenditure on beneficent activities (education, medical, public health and agriculture).

STATEMENT C.

(In lakhs of rupees.)

	1922-23.	1933-34.	Increase (+) Decrease (-)
I.—Administration charges—			
(*a*) Fundamental charges—			
(1) Land Revenue and General Administration	2,81	2,73	-8
(2) Police	1,72	1,79	+7
(3) Jails	27	22	-5
(4) Justice	66	67	+1
(*b*) Ancillary charges—			
(1) Stationery and printing	15	13	-2
(2) Civil Works	1,14	83	-31
Total of Administration charges ...	6,75	6,37	-38
II.—Unavoidable charges—			
(1) Debt charges (net amount debited to revenue)	72	1,72	+1,00
(2) Pensions	55	1,07	+52
Total of Unavoidable charges ...	1,27	2,79	+1,52
III.—Beneficent activities of the State—			
(1) Education—			
Primary	1,00	1,16	+16
Other	71	65	-6
	1,71	1,81	+10
(2) Medical	44	48	+4
(3) Public Health	17	26	+9
(4) Agriculture	23	26	+3
(5) Industries	3	4	+1
(6) Bombay Development Scheme	.....	4	+4
Total of Beneficent activities	2,58	2,89	+31
IV.—Miscellaneous—			
(*a*) (1) Scientific Departments	1	1	.....
(2) Miscellaneous Departments	5	5	.....
(3) Ports and Pilotage	2	.....	-2
(4) Miscellaneous	11	11	.....
(5) Expenditure in England (other than pensions)	17	21	+4
(*b*) Contributions to Central Government	56	.....	-56
Total of Miscellaneous charges ...	92	38	-54

NOTES.—1. The figures in this table are actual accounts figures for 1922-23 and budget estimates for 1933-34.

2. This statement does not present the expenditure of departments which are primarily revenue-earning such as Excise, Forests, Stamps, etc.

4. The recently published report of the Reorganisation Committee has drawn attention to the fact that on the 1st April 1921 there was an opening balance of 3,08 lakhs which in the course of ten years was converted into a minus balance of 88 lakhs on the 31st March 1931 and this reduction in the financial balance to the extent of 3,96 lakhs is ascribed to a lack of financial foresight on the part of the Finance Department of the Bombay Government. This criticism may be examined.

5. Members of the Legislative Council who are well versed in the financial history of the presidency will remember that in the first year after the reforms a deficit of 1,91 lakhs was deliberately incurred in order to draw on the accumulated savings of the war-years to repair the neglect of civil works during those years. And in 1930-31 the world-wide fall in prices, aided in this presidency by a subversive political agitation, caused a fall of nearly two crores in the provincial revenues, which produced a deficit in the year's budget amounting to 1,81 lakhs. The special features of the two years, 1921-22 and 1930-31, caused a dispersal of balances to the extent of 3,72 lakhs, which is little short of the total amount of 3,96 lakhs by which the balance was reduced in the course of the ten-year period.

6. Apart from the very special features of 1921-22 and 1930-31 there were in operation throughout the period certain other factors which largely explain our financial difficulties. The two most important of these were the undertaking of development schemes and a pursuit of the ideal of prohibition.

7. In the ten years from 1st April 1921 to 31st March 1931 the schemes undertaken by the Development Department cost the provincial revenues (excluding capital expenditure) a net amount of 7,18 lakhs. And at the present time the annual net debit to the revenue account of the presidency (that is to say, the cost of interest and sinking fund less the revenue receipts) is about 62 lakhs a year, which is by itself considerably more than the deficit in next year's budget.

8. The Legislative Council passed in August 1924 its resolution adopting prohibition as the ultimate aim of the presidency's excise policy. Measures taken in pursuit of this ideal reduced the excise revenue in 1925-26 to the extent of 42 lakhs below the revenue of 1924-25. And if we take the average of the net excise receipts realised in the three years 1922-23 to 1924-25 as a comparative basis the loss in revenue under this head up to the 31st March 1931 amounted to 3,62 lakhs.

9. From these two causes alone, the development schemes and the restriction of excise revenue, the revenues of the presidency suffered to the extent of ten crores and eighty lakhs in the ten years 1921-22 to 1930-31.

10. On the other side of this analysis it is reasonable to take account of the fact that the provincial contribution to the Central Government of 56 lakhs a year was wiped out after a certain number of years and that the Famine Fund contribution was reduced. In the year 1921-22 the provincial contribution was 56 lakhs. In comparison with that figure the provincial resources received relief totalling 2,74 lakhs in the ten-year period ending 31st March 1931. In the year 1921-22 the Famine Fund contribution was 63·6 lakhs and, comparing with that figure Famine Fund expenditure debitable to revenue, subsequent reductions in the Famine Fund contribution gave relief to the provincial revenue account in the ten-year period ending 31st March 1931 to the extent of 2,21 lakhs. The total relief under these two heads in the ten-year period amounted to five crores.

11. If we then take the four items, (*a*) the deficit specially incurred with the approval of the Legislative Council in 1921-22, in order to repair the neglect of civil works during the war-period, (*b*) the unavoidable deficit which this Government suffered in 1930-31, in common with most other Governments in the world, (*c*) the burden on our revenues, in the other eight years of the ten-year period under examination, of the development schemes begun in 1920, and (*d*) the reduction of excise revenue adopted by the Legislative Council as a deliberate policy from 1925 onwards, and set against these the relief to our revenues over the same period from the abolition of provincial contributions to the Central Government and the reduction in

the Famine Fund contribution, we find that the provincial revenues suffered from these causes alone a net loss of seven crores and thirty lakhs over the ten-year period. And it is obvious that no financial foresight on the part of the Finance Department, in recent years at any rate, could have prevented this loss. The financial history of recent years has been one of determined effort to organise our finances so as to carry the enormous burden laid upon them by the commitments entered into in the early years of this reform period.

12. This analysis has been made over the ten-year period in order to indicate that the remark in the report of the Reorganisation Committee is not a valid criticism of the financial policy of the Bombay Government. The following are the corresponding figures for the twelve-year period 1921-22 to 1932-33 :—

(Lakhs of rupees)

Development Schemes (debit to revenue) ...	−8,41
Loss of Excise revenue	− 5,77
Relief of provincial contributions to the Central Government	+3,86
Reduction in Famine Fund assignment ...	+3,48

The net loss of revenue over the twelve-year period has amounted to nearly seven crores of rupees.

13. Continuing this comparison it is instructive to examine certain other heads of expenditure. The following paragraphs deal briefly with the provincial expenditure from 1921-22 onwards on interest, pensions and establishment.

14. *Interest.*—Interest charges on Lloyd Barrage borrowings are met from loan money except to the extent to which they can be financed from the sales of land in the Barrage area. The interest on money borrowed for the development schemes has been set out in preceding paragraphs. Apart from these two items (and excluding the interest on monies lent to the presidency corporations which pass through both sides of our accounts) our interest charges have risen from 48 lakhs in 1921-22 to 1,19 lakhs in next year's budget—an increase of 71 lakhs. The net burden of the presidency's debt charges will be found set out in statement D at the beginning of this volume. It may here be mentioned that since the beginning of the present reform period about $4\frac{1}{2}$ crores have been spent on roads and buildings and $3\frac{1}{2}$ crores on irrigation projects other than the Lloyd Barrage.

15. *Pensions.*—The following figures show the increase in the cost of superannuation and retirement allowances :—

(Lakhs of rupees)

	1921-22.	1933-34.
Paid in India	46	84
Paid in England	1	20

Prior to 1921-22 pensions paid in England were debited to central revenues and only those paid in the Presidency were debited to provincial revenues. From 1921-22 onwards all newly-sanctioned pensions, wherever paid, on account of officers employed in the presidency are debited to provincial revenues. Consequently central revenues have received a steadily increasing relief and the debit to provincial revenues of pensions paid in England has increased from less than one lakh in 1921-22 to 20 lakhs in next year's budget. Over the same period pensions paid in India have increased from 46 lakhs a year to 84 lakhs a year. This has followed from the increased salaries sanctioned in the early years of the present reform period. As will be observed from the figures presented in the next succeeding paragraph the bulk of Government's establishment costs are in the clerical and subordinate grades, and it was in these grades that the large increases in pay were made. Pension charges account for an increase of Rs. 57 lakhs in the expenditure of 1933-34 over that of 1921-22.

16. *Establishment charges.*—The following table shows the approximate cost of establishments, reported by the Accountant General, by categories for

the years 1921-22 to 1931-32. It includes the cost of temporary establishments but is exclusive of the cost of Lloyd Barrage establishments.

(In lakhs of rupees)

Year.	Gazetted.	Non-gazetted superior.	Non-gazetted inferior.	Total.
1921-22	164	319	27	510
1922-23	170	313	21	504
1923-24	170	308	22	500
1924-25	175	312	25	512
1925-26	176	317	27	520
1926-27	178	314	29	521
1927-28	173	313	29	515
1928-29	167	335	26	528
1929-30	167	340	26	533
1930-31	168	345	27	540
1931-32	160	337	25	522

On the basis of the analysis of salaries made in 1929 and reported in paragraph 7, page 31, of the Budget (Blue Book) for 1930-31, the total cost of establishments in 1931-32 may be sub-divided as follows :—

	Rs. (lakhs)
Government servants drawing less than Rs. 60 ...	1,96
between Rs. 60 and Rs. 199	1,46
between Rs. 200 and Rs. 499	67
between Rs. 500 and Rs. 999	41
Rs. 1,000 and over	72
	5,22

And the latest available figures show that the cost of the pay of the All-India services in 1931-32 was Rs. 65 lakhs, exclusive of Rs. 6 lakhs on account of officers employed on the Lloyd Barrage and Canals Construction. The total cost of establishments in 1915-16 was Rs. 3,36 lakhs.

17. *Emergency cut in pay.*—The emergency cut of 10 per cent. in force during the whole of the current year has benefited the provincial budget to the extent of 33 lakhs, 31 lakhs in the revenue budget and 2 lakhs under capital heads. The orders current when the budget estimates were prepared provided only for the continuance of an emergency cut in salaries until 31st March 1933. This meant that, in the budget estimates for 1933-34, March salaries paid in April would be cut 10 per cent. and salaries over the remaining eleven months would be paid in full, and all figures in the preliminary issue of this volume were on this basis, except in my Note and in the schedule of demands for grants. On the 4th February orders were received that the Secretary of State had decided to extend the pay cut for those services for which he is responsible but at the reduced rate of five per cent., at the same time abolishing their exemption from the income-tax surcharges. Owing to the lateness of the date it was impossible to take these orders into account throughout in the preliminary issue of the Blue Book but in the preliminary issue of the White Book the major head figures and the summary tables for the budget as a whole were on the basis of the 5 per cent. cut. The result was that the summary tables for 1933-34 in the preliminary issue of the Blue Book were not the same as those in the preliminary issue of the White Book. This was an unfortunate but inevitable consequence of the orders having been received when the Blue Book was so far advanced in printing that changes could not be made in it without causing great confusion, but the necessary alterations have been made in this revised issue. The following paragraphs deal with the main figures of the last, current and next years.

18. The closing balance for the year 1931-32 anticipated in the final budget to be —14 lakhs improved to +43 lakhs. This was due to an increase in net revenue amounting to 42 lakhs coupled with a reduction of 18 lakhs in expenditure debitable to revenue. The increase in revenue was mainly under Land Revenue 14 lakhs, Excise 12 lakhs and Irrigation Revenue 16 lakhs. The fall in expenditure was mainly under Irrigation 4 lakhs, Education 4 lakhs and Civil Works 6 lakhs. There was a small net worsening of 3 lakhs in the capital and debt section. Thus there was an improvement in the balances of

57 lakhs. In order to raise the balance to the statutory minimum of the famine fund balance, 75 lakhs, an advance of 32 lakhs was obtained from the Government of India.

19. In 1932-33 we therefore opened the year with a balance of 75 lakhs which consisted wholly of Famine Relief Fund. The budget estimates provided for a deficit of 59 lakhs. The nine-monthly revised estimates show a betterment in revenue of 45 lakhs, and expenditure debitable to revenue has been increased by 4 lakhs, so that the budgeted deficit of 59 lakhs is expected to be reduced to 18 lakhs. The chief items contributing to the betterment in revenue are :—

Land Revenue 4, Excise 6, Stamps 3, Forests 3, Irrigation 19 and Extraordinary Receipts 5.

1933-34.

20. The revenue estimates for 1933-34 based upon the five per cent. cut in pay are as follows :—

	Rs. (lakhs).
Revenue receipts	14,90
Expenditure debitable to revenue	15,18
Revenue deficit ...	28

They provide, as in the current year, for no debt repayment to the Central Government, from which the benefit is 13 lakhs in the revenue budget and 20 lakhs under capital heads.

The revenue expenditure budgeted for 1933-34 has been swollen by the following unavoidable increases :—

1½ lakhs	... Reforms expenditure,
5 lakhs	... Debt charges (excluding presidency corporations),
8 lakhs	... Pensions,
2 lakhs	... Repairs to roads and buildings,
6 lakhs	... Irrigation—working expenses due to the opening of additional Lloyd Barrage canals,
6 lakhs	... Irrigation—flood prevention work in Sind,
14¼ lakhs	... Reduction of emergency pay cut from 10 per cent. to 5 per cent.,

and it has also been considered necessary to provide an additional six lakhs and a half for primary education and a quarter of a lakh for village panchayats. The six-lakh increase in irrigational working expenses is a debit to the receipt head XIII. The other items account for increased expenditure to the extent of 43 lakhs.

The expenditure estimates for 1933-34 (excluding interest on the borrowings of the three presidency corporations, which are entered on both sides of our account) amount to 13,90 lakhs as compared with 13,75 lakhs, an increase of only 15 lakhs over the current year's budget, despite the unavoidable increases mentioned in the preceding paragraph amounting to 43 lakhs. This shows that retrenchments to the extent of 28 lakhs have been effected in the total expenditure of all other departments.

These estimates take account of the renewal of the Finance Act, 1932, and include the receipts expected. (4 lakhs) from the Tobacco Excise Bill. The revenue deficit is estimated at Rs. 28 lakhs and Government hope that this deficit will be covered by the financial betterments they expect to secure from the orders passed or to be passed on the recommendations of the Reorganisation Committee.

As the orders prescribing an emergency cut in pay beyond the end of March 1933 were received too late to be taken into account in the preparation of the Blue Book except in the schedule of demands for grants and in the Introductory Note, it has been necessary this year to issue revised editions of the Blue as well as the White Book. This has made it possible to utilise the estimates based upon the actuals of the first nine months of 1932-33 in the preparation of this edition of the Blue Book and the figures in this note have been revised accordingly.

C. G. FREKE,

15th May 1933. Financial Secretary to Government.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules, the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920–21. It is unlikely that this Government will receive anything on this account during the current year or during next year.

III, Salt.

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Revenue	17	..	16	..

2. Intimation regarding the extension of the Salt (Additional Import Duty) Act, 1931, up to 31st March 1933 was received by this Government in April 1932. No estimate of revenue for 1932-33 could therefore be taken into account in the sanctioned budget. It is expected that this Government will receive 16 during the current year as its share on this account.

No provision has been made for next year as intimation regarding the further extension of the Act was not received in time.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate 1933–34.
(1) Ordinary revenue	4,72,91	4,46,34	4,66,18	4,66,00
(2) Miscellaneous	5,12	5,53	5,60	5,55
(3) Sale proceeds of waste lands and redemption of land tax	95	70	90	95
Total ..	4,78,98	4,52,57	4,72,68	4,72,50
Deduct—Portion of Land Revenue credited to "XIII and XIV—Irrigation"	— 81,67	— 60,49	— 75,43	— 85,52
Net Total ..	3,97,31	3,92,08	3,97,25	3,86,98
(4) Assessment of alienated lands less quit rents	1,04,45	96,90	96,90	96,61
(5) Recoveries on account of survey and settlement charges	4,22	4,00	3,00	3,48
(6) Recoveries of overpayments	7	8	5	7
(7) Collection of payments for services rendered.	1,57	42	80	28
Total, Land Revenue ..	5,07,62	4,93,48	4,98,00	4,87,42
Deduct—Refunds ..	— 6,28	— 5,00	— 6,00	— 5,00
Total ..	5,01,34	4,88,48	4,92,00	4,82,42

Expenditure (Reserved).

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
(1) Charges of Administration	23,56	23,52	23,67	23,38
(2) Survey and Settlement	1,28	1,33	1,25	1,29
(3) Land Records	30,98	27,58	26,45	24,56
(4) Assignments and Compensations ..	14,03	14,12	14,74	14,10
(5) Charges on account of Encumbered Estates.	1	..	2	2
(6) Expenditure in England—Stores ..	..	31	29	31
Total ..	69,86	66,86	66,42	63,66

Revenue.

3. *Revised Estimate,* 1932–33.—The increase of 19,84 in the revised as compared with the budget estimate for the current year under " Ordinary revenue ", which is inclusive of portion of land revenue due to irrigation, is due to the expansion of irrigation on account of the opening of the new Barrage Canals and the introduction of revised rates of assessment in the Barrage area. The portion of land revenue due to irrigation is subsequently transferred to irrigation heads (XIII and XIV—Irrigation). The decrease of 1,00 under " Recoveries on account of survey and settlement charges " is due to the partial suspension of boundary marks and city survey operations.

4. *Budget Estimates,* 1933–34.—The increase of 19,66 in the budget of 1933–34 as compared with the budget estimate of 1932–33 under " Ordinary revenue is due to the same reasons as those specified in the preceding paragraph. The increase is counterbalanced by a larger *deduct* entry under " portion of land revenue due to irrigation ", which is credited to the irrigation heads.

Expenditure.

5. *Revised Estimate,* 1932–33.—The revised estimate under the major head stands at 66,42 as against the total budget provision of 66,86. The decrease is due to less expenditure under " pot hissa measurement operations " and " cost of boundary marks recoverable from land-holders ", due to partial suspension of these operations. The decrease is however partially counterbalanced by larger expenditure under " charges of Administration " owing to payment of certain decretal amounts and under " assignments and compensations " due to payment of past arrears.

6. *Budget Estimates,* 1933–34—*Charges of Administration.*—The decrease as compared with the current year's revised estimate is chiefly due to reductions in establishment and reduced provision under " Contingencies ". It is partially counterbalanced by the additional expenditure due to allowance having been made for the continuance of the emergency cut in pay at the rate of 10 per cent for one month and 5 per cent. for eleven months.

7. *Land Records.*—The decrease as compared with the current year's budget estimate is due to smaller provisions under " pot hissa measurement operations " and " cost of boundary marks recoverable from land-holders ". The current year's budget also includes a provision of 2,12 for payment to the Government of India in respect of the amount outstanding on 31st March 1931 in connection with pot hissa measurement operations. The next year's budget does not include any such item.

8. *Expenditure in England.*—The budget provides for the charges on account of freight and value of stores purchased from Europe for the Government Photozinco Press, Poona.

VI and 6, Excise.

Revenue.

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Country spirits	1,88,35	1,81,00	1,84,50	1,90,31
Country fermented liquor	44,93	44,44	51,80	50,98
Malt liquors	31,33	30,37	26,01	25,79
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).				
Receipts from commercial spirits including denatured spirits and medicated wines	3,03	2,65	2,45	7,45
Opium	29,84	30,51	29,10	28,86
Hemp and other drugs	24,53	24,27	24,65	24,82
Profits from Government commercial undertakings	7,96	..	..	..
Recoveries of indirect charges from commercial undertakings	63	..	..	..
Recoveries of investments in Government commercial undertakings	2,07	..	18	..
Fines, confiscations and miscellaneous	1,83	1,95	2,70	2,22
Recoveries of overpayments	1	..	..	..
Collection of payments for services rendered	..	2	4	2
Nasik Distillery	..	26,07	24,57	24,98
Deduct—Refunds	— 7,96	— 5,49	— 4,50	— 5,97
Total	3,26,55	3,35,79	3,41,50	3,49,46

Expenditure (Transferred).

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Superintendence	97	91	82	1,22
Presidency Establishment	2,41	2,26	2,31	..
District Executive Establishment	15,73	15,26	14,40	..
District charges	..	..	..	16,91
Cost of opium supplied to Excise Department	5,39	5,48	4,86	4,96
Distilleries	17	14,61	11,63	13,92
Excise compensations	14,78	12,20	12,20	12,21
Investments in Government commercial undertakings	16	..	2,05	..
Expenditure in England—Stores	..	..	..	14
Total	39,61	50,72	48,27	49,36

Revenue.

9. *Country spirits.*—The current year's revised shows an increase of 3,50 as compared with the sanctioned estimate due to larger receipts from license fees owing to higher bids at auctions. The ensuing year's estimate follows the actuals for the year 1931–32 and allows for an improvement as compared with the current year's revised estimate.

10. *Country fermented liquor.*—The increase of 7,36 in the current year's revised as compared with the sanctioned estimate is due to larger receipts from tree-tax and from license fees as a result of higher bids at auctions.

11. *Malt liquors, wines and spirits and receipts from commercial spirits.*—The decrease of 4,56 in the revised as compared with the current year's sanctioned estimate is due to smaller consumption of foreign liquor as a result of trade depression and increase in customs duty and to the absence of receipts realised in Aden. The increase of 4,78 in the ensuing year's estimate as compared with the current year's revised estimate is due to anticipated larger receipts from duty and vend (pass) fee on commercial spirits.

12. *Opium.*—The current year's revised and the ensuing year's budget show decreases of 1,41 and 1,65, respectively, as compared with the current year's sanctioned estimate, due to a fall in consumption.

13. *Recoveries of investments in Government commercial undertakings.*—The revised estimate of 18 represents the estimated balance of the Personal Ledger Account of the Khanapur Distillery on its closure on 31st March 1933.

14. *Fines, Confiscations and Miscellaneous.*—The increase of 75 in the revised as compared with the current year's sanctioned estimate is due to larger receipts under " Gain on liquor " in Sind and under " Fines " and " Miscellaneous " in the Presidency proper. The receipts under this minor head are of a fluctuating character. The ensuing year's budget provides for a small increase over the current year's sanctioned estimate.

15. *Nasik Distillery.*—The decrease of 1,50 in the current year's revised as compared with the sanctioned estimate is due to smaller receipts from sale of spirit. The ensuing year's estimate follows the current year's revised.

16. *Refunds.*—The expenditure under this minor head is of a fluctuating character. The decrease of 99 in the revised as compared with the current year's sanctioned estimate is due to smaller payments in Sind. The ensuing year's budget is based on the average of the past three years' actuals after allowing for a special item of 1,85 representing the amount refunded to the Central Government in 1931-32 on account of the net excise revenue in certain States.

Expenditure.

17. *Superintendence.*—This minor head includes provision for the Commissioner of Excise and his Personal Assistant and establishment. The expenditure on account of the newly created Chief Account Office of Excise is at present recorded under the minor head " Presidency Establishment " but with effect from 1st April 1933 it will appear under " Superintendence." The decrease of 9 in the current year's revised as compared with the sanctioned estimate is due to the transfer of a part of the establishment from the office of the Commissioner of Excise to the Chief Account Office. The increase of 31 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to (1) the inclusion under this minor head of the provision for the Chief Account Officer and his establishment and (2) allowance for the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

18. *Presidency Establishment.*—This minor head recorded up to now expenditure on account of the excise staff employed in the Town and Island of Bombay. It has been decided to abolish this minor head and to include the charges in question under the minor head " District charges " with effect from 1st April 1933. This accounts for the absence of any provision in next year's budget under this minor head.

19. *District Executive Establishment.*—Under this minor head was shown the cost of the excise staff employed in the mofussil. It has been decided that the nomenclature of this minor head should be changed to " District charges " with effect from 1st April 1933, by including thereunder the cost which is at present recorded under " Presidency establishment " and " District Executive Establishment." The decrease of 86 in the current year's revised as compared with the sanctioned estimate is due to (1) the non-utilisation of the provision on account of the Aden Excise Department, (2) departmental restrictions imposed on the grant of travelling allowance to the executive staff and (3) economy in contingent expenditure.

20. *District charges.*—As stated in the preceding paragraph, the expenditure which is at present recorded under the two minor heads " Presidency Establishment " and " District Executive Establishment " will be recorded under this minor head with effect from 1st April 1933. The decrease of 61 in next year's budget as compared with the total sanctioned estimate for the current year under the two minor heads referred to above is accounted for by smaller provisions for travelling allowance and contingencies and the absence of provision for Aden, partially counterbalanced by larger provision for pay as allowance has been made for the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

21. *Cost of opium supplied to Excise Department.*—The current year's revised shows a decrease of 62 as compared with the sanctioned estimate, due to a fall in the consumption of opium. The ensuing year's estimate follows the current year's revised estimate.

22. *Distilleries.*—This minor head includes provision for the expenditure on account of the Nasik and Dhadgaon Distilleries. The decrease of 2,98 in the current year's revised as compared with the sanctioned estimate is due to (1) the reduction of the staff at the Nasik Distillery and (2) smaller expenditure under contingencies owing to the fall in prices of raw materials. The increase of 2,29 in the ensuing year's estimate as compared with the current year's revised estimate is due to the fact that the prices of raw materials are not expected to be as favourable as in the current year. Larger provision (30) has also been made under " Depreciation."

22-A. *Investments in Government Commercial undertakings* :—The provision of 2,05 has been entered in the revised estimate for 1932-33 in order to clear the debit balance in the Personal Ledger Account of the Nasik Distillery which has been closed from 31st March 1932.

23. *Expenditure in England.*—The provision of 14 in the ensuing year's estimate is for stores for the Nasik Distillery.

VII and 7, Stamps.

Revenue.

	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
A—Non-judicial.				
Sale of stamps	68,67	71,33	72,34	72,86
Duty on impressing documents	2,60	2,22	4,04	2,22
Fines and penalties	37	40	35	37
Miscellaneous	46	81	32	80
Total, A—Non-Judicial ..	72,10	74,76	77,05	76,25
Deduct—Refunds ..	— 70	— 94	— 90	— 82
Total ..	71,40	73,82	76,15	75,43
B—Judicial.				
Sale of stamps	80,29	80,51	81,02	79,82
Fines and penalties	7	6	6	5
Miscellaneous	1	2	1	1
Total, B—Judicial ..	80,37	80,59	81,09	79,88
Deduct—Refunds ..	— 1,49	— 1,44	— 1,24	— 1,31
Total ..	78,88	79,15	79,85	78,57
Grand Total ..	1,50,28	1,52,97	1,56,00	1,54,00

Expenditure (Reserved).

	Accounts, 1931–32.	Budget, Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
A—Non-Judicial.				
Superintendence	66	36	35	33
Charges for the sale of stamps	90	95	90	93
Cost of stamps supplied from Central Stamp Stores	17	22	23	29
Total, A—Non-Judicial ..	1,73	1,53	1,48	1,55

—	Accounts, 1931-32.	Budget, Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
B—Judicial.				
Superintendence	..	35	34	33
Charges for the sale of stamps	49	46	46	46
Cost of stamps supplied from Central Stamp Stores	12	10	12	15
Total, B—Judicial ..	61	91	92	94
Grand Total ..	2,34	2,44	2,40	2,49

Revenue.

24. The current year's revised estimates of receipts from non-judicial and judicial stamps show increases of 2,33 and 70, respectively, as compared with the sanctioned estimates. The increases are due mainly to the general improvement of receipts in Bombay City and to certain unexpected receipts (2,98) which are not likely to recur. The increase under " Duty on impressing documents " is mainly due to these unexpected receipts. The next year's estimate is slightly higher than the revised estimate (after deducting the unexpected receipts) owing mainly to the increase of stamp duties on certain kinds of documents levied by the Bombay Finance (Amendment) Act, 1932.

Expenditure.

25. The increase of 5 in the next year's budget estimate as compared with the sanctioned estimate for the current year is due to increase in the manufacturing cost of stamps charged by the Central Stamp Stores, Nasik.

VIII and 8, Forest.

Revenue.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Timber and other produce removed from the forests by Government agency	19,33	19,35	19,64	18,60
Timber and other produce removed from the forests by consumers or purchasers ..	33,22	33,49	35,53	35,61
Drift and waif wood and confiscated forest produce	3	3	3	3
Revenue from forests not managed by Government	27	24	26	28
Miscellaneous	4,29	3,55	3,75	3,61
Total ..	57,14	56,66	59,21	58,13
Deduct—Refunds	— 40	— 16	— 21	— 13
Total ..	56,74	56,50	59,00	58,00

Expenditure (Transferred).

—	Accounts, 1931-32.	Budget, Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
General Direction	84	72	68	66
Conservancy, Maintenance and Regeneration ..	15,59	15,75	13,05	13,37
Establishments	22,39	21,43	20,80	21,80
Interest on Capital Outlay	1,24	1,19	1,22	1,29
Exchange	1	..	..	..
Total ..	40,07	39,09	35,75	37,12

Revenue.

26. *Timber and other produce removed from the forests by Government agency.*—The decrease (1,04) in the ensuing year's budget as compared with the current year's revised estimate is due to the curtailment of departmental operations in the Southern Circle by reason of lack of demand.

27. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase (2,04) in the current year's revised as compared with the sanctioned estimate is due to better prices obtained for standing coupes in the Surat, Panch Mahals, West and East Khandesh, Poona and Kolaba Divisions and to the sale of rejected material and trees in the Northern and Eastern Divisions of Kanara.

The increase (8) in the ensuing year's budget as compared with the current year's revised estimate is due to the expectation of better prices for coupes in the Northern Circle judging from the prices received in the current year, and to the proposed sale of teak trees standing in survey numbers inside the demarcation line in the Poona Division.

28. *Miscellaneous.*—The increase (20) in the current year's revised as compared with the sanctioned estimate is due to the sale of famine grass stored in the Panch Mahals Division and to the grant of land for cultivation on a larger scale in Sind on account of good inundation.

Expenditure.

29. *General Direction.*—The decrease (4) in the current year's revised as compared with the sanctioned estimate is due to the drawal in March 1932 of Mr. Newman's part pay for that month owing to his departure on leave and to the pay of the present officiating Chief Conservator being less than that of Mr. Newman.

The decrease in the ensuing year's estimate as compared with the current year's revised estimate is due to smaller provision for the training of ranger students at the Forest College, Coimbatore, counterbalanced by larger provision for the pay of the Chief Conservator and his establishment owing to the continuance of emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

30. *Conservancy, Maintenance and Regeneration.*—The decrease (2,70) in the revised as compared with the sanctioned estimate is mainly due to the curtailment of departmental exploitation of timber and fuel in the Central, Southern and Sind Circles owing to old stocks on hand and to the temporary closure of the saw mill at Sundha in the Northern Circle.

31. *Establishments.*—The decrease (63) in the current year's revised as compared with the sanctioned estimate is due to restrictions on the grant of leave, to a reduction of posts and to the observance of economy in contingent expenditure.

The ensuing year's estimate shows an increase of 1,00 as compared with the current year's revised estimate. The increase is mainly due to annual increments and to allowance for the emergency cut in pay being made at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

8-A, Forest Capital Outlay charged to Revenue (Transferred).

	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Amount transferred from the head "52-A, Capital Outlay on Forests"	58	1,29	1,18	1,24

• 32. See remarks under 52-A, Capital Outlay on Forests not charged to Revenue.

IX and 9, Registration.

Revenue.

—	Accounts, 1931–32.	Budget, Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Fees for registering documents	10,94	10,58	11,53	11,08
Fees for copies of registered documents ..	33	29	34	31
Miscellaneous	14	18	18	16
Total ..	11,41	11,05	12,05	11,55
Deduct—Refunds	— 5	— 5	— 5	— 5
Total ..	11,36	11,00	12,00	11,50

Expenditure (Transferred).

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Superintendence	35	33	33	36
District Charges	5,94	5,95	5,77	5,92
Expenditure in England (Stores)	..	20	19	20
Total ..	6,29	6,48	6,29	6,48

Revenue.

33. The increase in the revised estimate for the current year as compared with the sanctioned estimate is chiefly due to better progress of receipts from fees for registering documents. In view, however, of the actuals of previous years the next year's budget estimate has been placed at 11,50.

Expenditure.

34. The reduction of 19 in the current year's revised estimate as compared with the sanctioned estimate is mainly due to rigid economy in expenditure. The increase in the next year's estimate as compared with the revised estimate is mainly due to the fact that allowance has been made for the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

IX-A and 9-A, Scheduled Taxes.

Revenue.

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Entertainment Tax	7,54	7,88	7,00	7,69
Betting Tax—				
Totalizator	11,69	9,57	9,18	9,42
Bookmakers	..	4,57	1,48	2,27
License fees on the sale of tobacco ..	..	..	..	4,00
Total ..	19,23	22,02	17,66	23,38
Deduct—Refunds	— 4	— 5	— 7	— 6
Total ..	19,19	21,97	17,59	23,32

Expenditure (Reserved).

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Entertainment Tax	31	33	22	22
Betting Tax	..	..	6	6
Total ..	31	33	28	28

Revenue.

35. *Entertainment Tax.*—The decrease of 88 in the current year's revised estimate as compared with the sanctioned estimate is chiefly due to less receipts from entertainment tax in Bombay City on account of the riots. The next year's estimate has been framed on the basis of past actuals.

36. *Betting Tax.*—The current year's revised estimates under " Totalizator " and " Bookmakers " are less than the sanctioned estimates by 39 and 3,09 respectively. The decreases are due to less receipts both in Bombay and Poona generally as a result of the trade depression and particularly owing to the number of bookmakers operating at the races being smaller than was anticipated.

36A. *License fees on sale of tobacco.*—By the Bombay (District) Tobacco Act, 1933, fees on the sale of tobacco in the Presidency of Bombay, excluding the City of Bombay, have been imposed. It is estimated that 4,00 will be realised from this source next year.

Expenditure.

37. The decrease of 5 in the current year's revised estimate as compared with the sanctioned estimate is due to a decrease in the rate of remuneration allowed to the Secretary, Western India Turf Club, for collecting the betting tax from bookmakers.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

38. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

39. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

40. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

41. The capital invested on the work includes (1) direct charges, i.e. cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e. capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, i.e. balance of total interest over net revenue. This capital cost is commonly known as " sum at charge."

42. As soon as the work commences to earn revenue a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

43. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e. sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive," otherwise it is treated as " Unproductive." If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

44. The capital expenditure on irrigation works is booked in the accounts under one major head, viz. " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Fund " and " B—Financed from ordinary Revenue " according to the source from which funds are provided.

The head " 16 " is, therefore, purely a transfer head. The net total of the major head " 55," after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

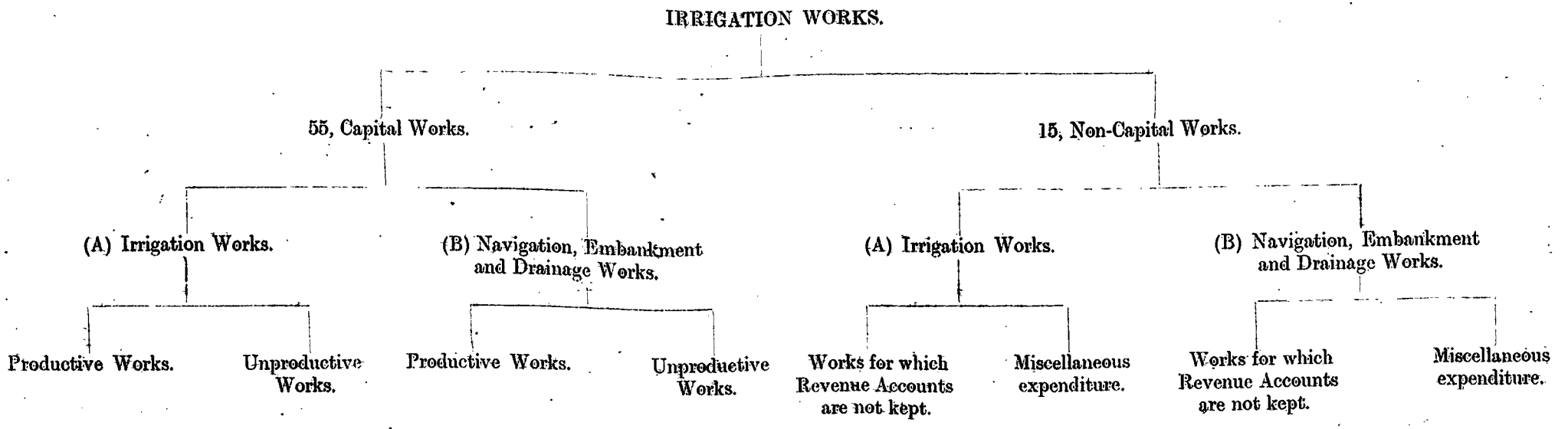
45. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

46. In the budget estimates of revenue for Irrigation Works under the abovementioned head " XIII," the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross, revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

47. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XIII " before the *net* revenue is shown and that is the " refunds of revenue." In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

48. The interest on capital expenditure met from ordinary revenues is shown under the head " 14—Interest on works for which Capital Accounts are kept."

49. With reference to the second division of irrigation works, viz. works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head " 15 ". The only comparison here possible is that between the gross revenue (shown under revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous Expenditure," all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

50. The Province of Sind is situated beyond the influence of the South-West and North-East monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be overestimated. Prior to the construction of the Lloyd Barrage scheme nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao canal system receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the river water levels. The low water supplies in the winter season could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £. 10,000,000.

51. From 1932 the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage canals all of which will be perennial except the Rice canal. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis, the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres :—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

(*a*) *Lloyd Barrage and Canals Construction Project.*

52. This vast project, originally estimated to cost Rs. 18·35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project is to provide an assured supply to an area of about 1,830,000 acres in British territory which has hitherto been receiving an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 3,183,000 acres. Including the Khairpur State and the Nasirabad Tehsil in British Baluchistan the annual cultivation when final development is reached will be 5,453,000 acres. The scheme consists of a barrage across the Indus, situated about 3 miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North Western Canal, the Rice Canal, and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon, and two high level canal feeders for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal at all stages of flow of the river. The expenditure incurred on this scheme to end of 1931–32 amounts to Rs. 17·65 crores and about Rs. 1·47 crores will be spent in 1932–33. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the Kharif season of 1932. A detailed note regarding the progress of work on this scheme has been printed separately.

(*b*) *Inundation Canals.*

53. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had

*According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

fallen into disuse. It was due to the initiative of Sir Bartle Frere, then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

54. *Begari Canal.*—The first canal to be so improved in 1855 was the Begari canal which takes off from the Indus on the right bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 8,200 cubic feet a second at its head. The total length of main and branch canals is some 249 miles. Rs. 25·17 lakhs have been spent on this canal up to end of 1931–32.

55. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the *Maksudowah*, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871–72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a maximum discharge of about 5,970 cubic feet a second. Rs. 27·55 lakhs have been spent on this canal up to end of 1931–32.

56. *Unharwah.*—The Unharwah has its head some 35 miles below that of the Desert canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884–87. Rs. 8 lakhs have been spent on this canal up to the end of 1931–32. It has a maximum discharge of 2,860 cubic feet a second.

57. *Sind Canal.*—This canal system constructed at a cost of Rs. 8½ lakhs irrigates a portion of Sukkur Collectorate.

58. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. About Rs. 15 lakhs have been spent on this canal up to end of 1931–32.

59. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad District, the largest of the old Sind canal systems, was opened in 1861. Including branches and distributaries it has a total length of 1,040 miles ; the maximum discharge of the main canal at head is over 11,000 cubic feet a second and about Rs. 58 lakhs have been spent on it up to end of 1931–32. The Fuleli is one of the few old canals in Sind which carries an appreciable supply of water all the year round. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

The other inundation canals, such as the Ghar, the Western Nara, the Dad, and the Nasrat have either been scrapped or short lengths thereof are being utilised for the Barrage canals system. The Jamrao and the Mithrao canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara river as a part of the Lloyd Barrage scheme.

Deccan and Gujarat.

60. Irrigation conditions in the Deccan and Gujarat are entirely different from those of Sind. The cultivation chiefly depends upon rainfall, and advantage is taken of Irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

61. *Lower Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa

River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

62. *Mutha Canals.*—The Mutha canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

In order to provide additional storage for the Poona Cantonment Water Works and to improve the regime of the canal between Khadakwasla and Poona, a project for remodelling the first 11 miles of the Mutha Right Bank Canal, at an estimated cost of Rs. 3·13 lakhs, was undertaken in 1930–31 and an expenditure of about Rs. 2 lakhs has been incurred to end of 1931–32. Half the cost of the work is debitable to the Poona Cantonment Water Works and the other half to the Mutha Canals. A sum of about Rs. 1 lakh will be spent on the work in 1932–33.

63. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

64. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira river and partly from the reservoir at Bhatgar (called Lake Whitting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha river without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

65. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

66. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darma river and pick-up weir at Nandur-Madhmeshwar from which take off the Right and Left Bank canals. This project has cost about 104 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

67. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara river at Bhandardara, (*ii*) a pick-up weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as the " Wilson Dam ".

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

68. *The Nira Right Bank Canal Project.*—The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi river, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz. the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal from the year 1924–25. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1931–32 against this estimate was Rs. 437 lakhs and the probable expenditure in 1932–33 will be about Rs. 4¼ lakhs.

The project is expected to be completed in 1935–36 with a saving of about Rs. 32 lakhs on the sanctioned estimate.

69. *The Nira Valley Development Project.*—This project comprising (*a*) the widening and remodelling of the Nira Left Bank Canal Rs. 36·7 lakhs and (*b*) construction of a new dam at Vir—Rs. 99·1 lakhs was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. It provides for complete development of irrigation in the Nira Valley. The storage of 24,000 million cubic feet impounded by the Lloyd Dam at Bhatgar will provide sufficient water for the existing irrigation on the old Nira Left Bank Canal and 132,000 acres of new irrigation on the Right Bank Canal. A considerable period will however be necessary for the proper development of irrigation on the new Right Bank Canal. Pending this development, water can be utilised in the Left Bank Canal area without delay as irrigation has been long established there and there is keen demand for additional water. The remodelling of the Nira Left Bank Canal at a cost of Rs. 36·7 lakhs is therefore a remunerative proposition in itself as it enables the canal to irrigate an additional area of 19,000 acres. The remodelling was started in 1925–26 and an expenditure of about Rs. 30 lakhs has been incurred to end of 1931–32. The probable expenditure in 1932–33 will be about Rs. 1½ lakhs.

Further experience has shown that the Vir Dam will not now be required and Government have therefore decided to abandon it.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

Revenue.

70. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (e.g. wood and grass), etc. and the latter, viz. (*b*), represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts of the two kinds mentioned above (which are termed " gross revenue ") in order to show the net revenue earned.

71. The budget and revised estimates of revenue for the current year, with the actuals for the last year, and the budget estimate of revenue for the ensuing year are as shown below :—

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Gross revenue.				
Direct receipts	21,76	23,00	26,14	25,94
Portion of land revenue due to irrigation ..	66,66	46,15	60,68	70,60
	88,42	69,15	86,82	96,54
Deduct—Working Expenses	— 45,87	— 59,44	— 58,45	— 65,51
Lump sum provision for regrant of lapses ..	..	..	..	10
Deduct—Probable lapses in the budget year ..	..	..	..	— 10
Net revenue ..	42,55	9,71	28,37	31,03

72. The revised estimate of gross revenue as compared with the budget estimate for 1932-33 shows an increase of 17,67 which is made up of 3,14 under " Direct Receipts " and 14,53 under " Portion of Land Revenue due to Irrigation." The increase of 3,14 under " Direct Receipts " is due to better demand for water on the Deccan Canals, while that (14,53) under " Portion of Land Revenue due to Irrigation " is due to expansion of irrigation on account of the opening of the new Barrage Canals and introduction of revised rates of assessment in the Barrage area.

The increases of 2,94 and 24,45 under " Direct Receipts " and " Portion of Land Revenue due to Irrigation," respectively, in the budget estimates for the ensuing year as compared with those for the current year are due to the same reasons as explained in the preceding paragraph.

73. The revised estimate of " Working Expenses " compared with the budget estimate for the current year shows a decrease of 99 which is mainly due to savings on the provisions for revenue establishments caused by observing strict economy in expenditure partially counterbalanced by an additional debit (29) due to the Auditor General's ruling that the commercial undertaking or Department should be debited with its proper share of the expenditure provided for leave salary, travelling allowances and gratuities to retrenched personnel under " 52-Extraordinary Charges " and " 61-Payments to retrenched personnel ".

74. The budget estimate of " Working Expenses " for the ensuing year shows an increase of 6,07 over the current year's budget estimate. The increase is almost entirely due to larger amounts required for repairs to and revenue management of the new Barrage Canals on account of expansion of irrigation on those canals and an additional debit (10) on account of the Auditor General's ruling referred to in para. 73 above.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.

Revenue.

75. The budget and revised estimates for 1932-33 with the actuals for 1931-32 and the budget estimate for 1933-34 under this head are as shown below :—

—	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
	15,86	15,30	15,57	15,66

The increase of 27 in the revised estimate for the current year and of 36 in the next year's budget estimate as compared with that for the current year is under "portion of land revenue due to Irrigation" and it is due to increase in the area under cultivation.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

—	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Expenditure	60,38	75,64	81,36	86,17

76. Under Rule 24 of the Devolution Rules, the capital sum spent upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is required to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17, and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this amount is included separately under the head " 19, Interest " as interest on the advance in respect of irrigation capital expenditure. Since 1921-22 the capital expenditure on irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head " 19, Interest ". The head " 14, Interest " is merely a *pro forma* head to show the interest liabilities on irrigation capital met from revenues and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head " 19, Interest ".

The budget estimate of 75,64 for 1932-33 was framed as shown below :—

Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation major works to end of 1916-17 (except Lloyd Barrage)	25,33
Interest charges at 5·39 per cent. on capital outlay of 1,30,83 on Irrigation major works for the year 1917-18 to 1920-21 (except Lloyd Barrage)	7,05
Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under " 55, Capital Works ") to end of 1916-17 (except Lloyd Barrage) ..	5,85
Interest charges at 5·39 per cent. on capital outlay of 3,81,95 on Irrigation works (except Lloyd Barrage) from 1917-18 to 1930-31	20,59
Interest charges at 5·39 per cent. on the estimated capital outlay of 22,99 on Irrigation works (except Lloyd Barrage) for 1931-32	1,25
Interest charges at 5·39 per cent. on half of estimated capital outlay of 17,62 on Irrigation works for 1932-33 (except Lloyd Barrage)	47
	60,54
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of customs duty	10
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from anticipated realisations from sales of land in the Barrage zone ..	15,00
	75,64

77. The revised estimate for 1932-33 and the budget estimate for 1933-34 are framed as follows :—

	Revised estimate, 1932-33.	Budget estimate, 1933-34.
(1) Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation Major Works to end of 1916-17 (except Lloyd Barrage) ..	25,33	25,33
(2) Interest charges at 5·56 per cent. on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	7,27	7,27
(3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under "55, Capital Works") to end of 1916-17 (except Lloyd Barrage)	5,85	5,85
(4) Interest charges at 5·56 per cent. on capital outlay of 4,02,78 on Irrigation Works (except Lloyd Barrage) from 1917-18 to 1931-32 ..	22,39	22,39
(5) Interest charges at 5·56 per cent. on half the estimated capital outlay of 15,26 on Irrigation Works (except Lloyd Barrage) for 1932-33.	42	..
(6) Interest charges at 5·56 per cent. on the estimated capital outlay of 15,26 on Irrigation Works (except Lloyd Barrage) for 1932-33 ..	..	98
(7) Interest charges at 5·56 per cent. on half of estimated capital outlay of 8,86 on Irrigation Works for 1933-34 (except Lloyd Barrage)..	..	25
	61,26	62,07
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of Customs duty	10	10
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from anticipated realisations from sales of land in the Barrage zone	20,00	24,00
	81,36	86,17

The increase of 5,72 in the revised estimate (81,36) for 1932-33 as compared with the budget estimate (75,64) for that year is due partly to the change in the flat rate of interest from 5·39 to 5·56 per cent. and partly to the expectation of more receipts from sales of land in the Barrage Zone. The increase of 10,53 in the budget estimate (86,17) for the ensuing year compared with the current year's budget (75,64) is due to (*a*) expectation of more receipts from sales of land in the Barrage Zone and (*b*) increase in the capital expenditure on works.

15, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure (Reserved).

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Gross expenditure	23,66	17,92	20,82	23,55
Lump sum provision for regrant of lapses ..	..	..	..	10
Deduct—Probable lapses in the budget year ..	..	..	..	— 10
Total ..	23,66	17,92	20,82	23,55
Deduct—Amount financed from Famine Relief Fund	— 12,02	— 11,73	— 11,21	— 11,54
Net amount charged to ordinary revenues ..	11,64	6,19	9,61	12,01

78. The revised estimate of gross expenditure under this head compared with the budget estimate for the current year shows an increase of 2,90 which is due to (i) extra expenditure of 1,91 incurred on closing breaches and protecting bunds in Sind in the exceedingly high inundation of 1932 and on carrying out thorough improvements to the Sukkur Begari Bund which has been frequently breached in the last few years and payment of contribution of 99 to the Khairpur State towards the cost of bringing the bunds in the State to the Indus River Commission Standard.

79. The gross budget provision of 23,55 for the ensuing year under this head shows an increase of 5,63 over the current year's budget estimate. The current year's budget estimate was based on the expectation of a normal inundation in the river Indus. The inundation of 1932 was however exceedingly high and caused serious floods in certain parts of Sind with consequent heavy loss to Government and the people. Very extensive damage was caused by similar floods in 1929 and 1930. Government have therefore considered it imperatively necessary to make larger provisions next year for works and special repairs in connection with the protective bund lines in Sind in order to safeguard that province from flood damage. The next year's provision includes a sum of 2,10 for continuing progress on the work of improvements to the Sukkur Begari Bund which has been undertaken in the current year.

80. Out of the total provision of 23,55 for 1933-34, 11,54 will be financed from the excess balance in the Famine Relief Fund and the residue (12,01) will be provided from ordinary revenues as shown in the above table. The amount to be met from the Famine Relief Fund has been provided under the head, '15 (1)—Other Revenue Expenditure financed from the Famine Relief Fund.'

15, Other Revenue Expenditure financed from ordinary Revenues—A-Irrigation Works—Civil Expenditure—(Reserved).

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Grants for minor irrigation works (including maintenance and repairs)	2,00	71	76	28
Deduct—Amount financed from the Famine Fund	—1,30	—67	—66	—24
Net provision ..	70	4	10	4

81. The increase of 5 in the current year's revised estimate over the sanctioned estimate is due mainly to the additional charges incurred on closing the Jhore-Malukshah Creek partly counterbalanced by surrenders of savings from the grants allotted to certain officers.

82. The next year's estimate of 28 is made up as follows :—

(1) *Maintenance and repairs.*

Grants for repairs to minor irrigation works in the charge of the Revenue Department.

Commissioner, Northern Division ..	3	6
Commissioner, Central Division ..	3	

(2) *Works.*

Works in progress	17	23
Repairs	6	
Deduct—Probable savings		—1
Total ..		28

The decrease of 43 in the total provision for the year 1933-34 as compared with the current year's sanctioned estimate is due to the curtailment of expenditure under " Maintenance and Repairs " and " Works ". In view of the great necessity for retrenchment in expenditure only absolutely necessary amounts have been admitted and provision for new works has been entirely eliminated.

83. The net provision for " Works " after allowing for probable saving of 1 is 22. Of the provision of 6 for " Maintenance and Repairs ", 2 is for precarious districts and 4 for non-precarious districts. The whole of the net provision of 22 for " Works " (which is for precarious districts) and the provision of 2 for precarious districts under " Maintenance and Repairs " will be transferred to the head " 15 (1)—Other Revenue Expenditure financed from the Famine Fund ". Thus the total amount transferred to " 15 (1) " will be 24 while the net amount remaining under " 15-A—Civil " will be 4.

15 (1), Other Revenue Expenditure financed from Famine Fund.

Expenditure (Reserved).

	Accounts, 1931–1932.	Budget estimate, 1932–1933.	Revised estimate, 1932–1933.	Budget estimate, 1933–1934.
15, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works) ..	12,02	11,73	11,21	11,54
Do. do. (Civil) ..	1,30	67	66	24
Total ..	13,32	12,40	11,87	11,78

84. This head shows the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues", without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under this major head.

XVI and 19, Interest.

Revenue.

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
(1) Interest on Loans and Advances from the Provincial Loans and Advance Account .	14,09	12,68	14,26	12,83
(2) Interest on Arrears of Revenue ..	55	25	45	35
(3) Interest on Loans to the Presidency Corporations	1,24,27	1,24,80	1,23,83	1,21,45
(4) Miscellaneous	6,34	7,19	7,47	7,21
	1,45,25	1,44,92	1,46,01	1,41,84
Deduct—Refunds	—38	—41	—41	—43
	1,44,87	1,44,51	1,45,60	1,41,41

Expenditure (Reserved).

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Interest on Provincial Loans.				
Interest on Bombay Development Loan ..	68,65	70,51	72,91	70,49
Other Items.				
Interest payable to Provincial Loans Fund (Central Government) on—				
(*a*) Pre-Reform Advances to the Provincial Loan Account	2,14	75	75	75
(*b*) Advances for Irrigation Capital Expenditure	32,07	32,07	32,07	32,07
(*c*) Other Advances	2,75,65	3,05,71	3,00,12	3,10,10
Management of Debt	19	19	19	19
	3,78,70	4,09,23	4,06,04	4,13,60
Deduct—Interest transferred to 8, Forest ..	—1,24	—1,19	—1,22	—1,29
Deduct—Interest transferred to Commercial Departments (14, Interest)	—60,38	—75,64	—81,36	—86,17
Deduct—Interest transferred to 42, Bombay Development Scheme	..	—31,70	..	..
Deduct—Interest portion of equated payments out of revenue provided under "45, Superannuation, etc." in respect of Commuted Value of Pensions	—2,32	—3,04	—2,86	—3,12
Deduct—Interest transferred to "55, Construction of Irrigation, etc."	—1,00,42	—1,02,67	—97,35	—1,04,90
Deduct—Interest on Government Commercial Undertakings (Distillery)	—2,18	..	..	..
Deduct—Interest on Government Commercial Undertakings (Dapuri)	—15	—16	—14	—14
Net Total ..	2,12,01	1,94,83	2,23,11	2,17,98

Revenue.

85. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, to local bodies, etc.) including the advances given to the three Presidency Corporations from the Bombay Development Loan as well as out of funds borrowed from the Government of India is credited to XVI-Interest.

86. *Item* (1).—The increase in the revised estimate of the current year as compared with the budget estimate is due to larger recoveries of interest anticipated from the cultivators and on " Miscellaneous Loans and Advances ", counterbalanced by smaller recoveries from District Local Boards etc. on account of the taking over by the Government of India of the loan to the Aden Settlement Fund. The decrease in the budget estimate of the next year as compared with the revised estimate of the current year is due to anticipated smaller recoveries from Cultivators, Municipalities, District Local Boards, etc.

87. *Item* (3).—The decreases in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current year are due to smaller recoveries of interest on account of (*i*) the reduction in the loan requirements of the City Improvement Trust in the current year and (*ii*) the reduction in the previous advances outstanding with the three Presidency Corporations.

88. *Item* (4).—The chief item credited to this head is the income-tax paid by the three Presidency Corporations on the interest payable by them on loans granted to them from the Bombay Development Loan. The increase in the revised estimate of the current year as compared with the budget estimate is due to the credit by the Bombay Port Trust of the last year's surcharge in the current year.

Expenditure.

89. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan Account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is debited to " 19, Interest on Ordinary Debt." Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " *Deduct*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest."

(2) " *Deduct*—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept."

(3) " *Deduct*—Interest transferred to 42, Bombay Development Scheme " for the amount shown as expenditure under that head.

(4) " *Deduct*—Interest portion of equated payments out of revenue provided under 45, Superannuation Allowances, etc." in respect of the commuted value of pensions.

(5) " *Deduct*—Interest transferred to 55, Construction of Irrigation, Navigation, etc." for the amount shown as expenditure under that head.

(6) " *Deduct*—Interest on Government Commercial Undertakings (Nasik Distillery)."

(7) " *Deduct*—Interest on Government Commercial Undertakings (Dapuri Workshops)."

90. *Interest payable to the Central Government on pre-Reform advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78155 per cent. on the balance of 15,66 outstanding on 1st April 1933.

91. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation Capital Outlay of 7,59,72 up to 1916–17 and 5·1979 per cent. on 1,30,88 from 1917–18 to 1920–21 under Devolution Rule 24.

92. *Interest on other advances.*—The figures against this item include interest on the amounts borrowed from the Provincial Loans Fund for Government purposes and for the requirements of the three Presidency Corporations.

	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
(*i*) For the three Presidency Corporations ..	80,71	81,83	80,85	78,78
(*ii*) For Government purposes	1,94,94	2,23,88	2,19,27	2,31,32

The details of the figures shown against item (*ii*) for 1932–33 and 1933–34 are as follows :—

	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
(*a*) Interest on the outstanding balance of the advance of 2,43,50 of 1921–22 at the rate of 4¾ per cent. ..	11,54	11,54	11,54
(*b*) Interest on the outstanding balance of the advance of 4,04,46 of 1922–23 at the rate of 5½ per cent. ..	21,78	21,78	21,78
(*c*) Interest on the outstanding balance of the advance of 4,36,21 of 1923–24 at the rate of 6 per cent. ..	13,03	13,27	13,27
(*d*) Interest on the outstanding balance of the advance of 4,04,68 of 1924–25 at the rate of 5¾ per cent. ..	22,61	22,61	22,61
(*e*) Interest on the outstanding balance of 4,98,00 of 1925–26 at the rates of 5½ and 5¾ per cent. ..	27,26	27,26	27,26
(*f*) Interest on the outstanding balance of 1,91,98 of 1926–27 at the rates of 5 and 5¼ per cent. ..	9,47	9,47	9,47
(*g*) Interest on the outstanding balance of the advance of 2,50,58 of 1927–28 at 5 and 5¼ per cent. ..	12,44	12,44	12,44
(*h*) Interest on the outstanding balance of the advance of 4,17,34 of 1928–29 at 5 and 5¼ per cent. ..	20,81	20,81	20,81
(*i*) Interest on the outstanding balance of the advance of 3,79,91 of 1929–30 at 5½ and 5¾ per cent. ..	20,88	20,88	20,88
(*j*) Interest on the outstanding balance of the advance of 4,38,26 in 1930–31 at 6¼ and 6½ per cent. ..	27,44	27,44	27,44
(*k*) Interest on the outstanding balance of the advance of 4,98,60 in 1931–32 at 6¼ and 6½ per cent. ..	27,51	28,67*	24,44
(*l*) Interest on the outstanding balance of the advance of 3,42,30 in 1932–33 at 5½ and 5¾ per cent. ..	9,11	3,10*	18,56
(*m*) Interest on the outstanding balance of the advance of 1,83,85 in 1933–34 at 5½ and 5¾ per cent. ..	..	..	82
	2,23,88	2,19,27	2,31,32

* In connection with these figures reference is invited to paragraphs 294 and 305.

Two rates of interest are charged by the Government of India since 1925–26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances to be utilised for productive purposes, which are at present defined as those yielding an annual return of 6 per cent. or more, and another rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

93. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on Forest Capital Outlay which is debited to " 8, Forest " as expenditure.

94. *Deduct—Interest transferred to " 14, Interest ".*—The figures are explained under " 14, Interest on Works for which capital accounts are kept."

95. *Deduct—Interest transferred to " 42, Bombay Development Scheme ".*—See paragraph 213 under " 42, Bombay Development Scheme."

96. *Deduct—Interest portion of equated payments out of revenue provided under " 45, Superannuation in respect of commuted value of pensions ".*—See paragraph 279 under " 60–B, Payment of Commuted Value of Pensions."

97. *Deduct—Interest transferred to "55, Construction of Irrigation, etc."*—In the current year all the interest on the capital outlay of the Lloyd Barrage Scheme, except the interest (10) on the amount which was originally met from refunds of customs duty and interest charges equal to the anticipated realisations (20,00) from the sale of land in the Barrage Zone, will be borrowed. The interest charges according to the revised estimates of the current year amount to 1,17,45 of which 20,10 have been included in the amount transferred to " 14, Interest " and the balance of 97,35 is shown as transferred to " 55, Construction of Irrigation, etc." Next year, interest charges equal to the anticipated realisations (24,00) from the sale of land in the Barrage Zone will be met from revenue by debit to the major head " 14 " in addition to the interest (10) on the amount which was met from refunds of customs duty. 24,10 has therefore been included in the amount transferred to " 14, Interest " and the balance of 1,04,90 which is to be met from borrowed funds is shown as transferred to " 55, Construction of Irrigation, etc."

98. *Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops).*—Credit is given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

20, Interest on Other Obligations.

—	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account ..	3,17	2,88	2,88	2,58
Total ..	3,17	2,88	2,88	2,58

99. *See* paragraph 285.

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved).

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1. Sinking Fund for Bombay Development Loan.	5,22	4,95	4,95	4,65
2. Other appropriations	10,11	..	..	..
Total ..	15,33	4,95	4,95	4,65

100. *Item* (1).—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations of the loan has to be set aside every year towards the formation of a depreciation fund for the amortisation of the loan. The yearly contribution for the purpose is 9,39 and it is debited to " 21, Appropriation for Reduction or Avoidance of Debt " and a corresponding credit is given to " Appropriation for Reduction or Avoidance of Debt " (Receipt Side) under Debt, Deposits and Advances Section. The amount is finally invested along with interest accrued on previous investments by debit to " Sinking Fund Investment Account " (Disbursement Side). The proceeds of the loan were utilised partly for Development Department works and partly for advances to the three Presidency Corporations. According to the arrangements arrived at for the repayment of these loans the Bombay Municipality and the Improvement Trust maintain sinking funds but the Bombay Port Trust is repaying to the Bombay Government by equated instalments of principal and interest the sum of Rs. 200 lakhs made over to it from the total realisations of the Bombay Development Loan. These repayments of principal are being utilised as part of the 1 per cent. fund. In the accounts that part of the equated payments which represents principal appears under the head " Loans and Advances by the Provincial Government " and the interest portion under " XVI—Interest ". Under this procedure the credit of principal appears in the Debt, Deposits and Advances section whereas the debit of the whole sinking fund contribution is shown in the revenue section. In order that the principal repaid by the Port Trust may be adjusted against the depreciation fund maintained for the amortisation of the Bombay Development Loan, the following procedure has been adopted in consultation with the Controller of Civil Accounts. An adjustment entry is made whereby the principal repaid by the Bombay Port Trust is debited to the head " Miscellaneous Government Account " under the Debt, Deposit and Advances section with a corresponding credit by deduction under " 21, Appropriation for Reduction or Avoidance of Debt ". Hence 4,44 and 4,74 have been deducted under the latter head in the estimates for the current year and the next year respectively.

101. *Item* (2).—The advances obtained from the Provincial Loans Fund fall under the following categories : (*i*) Development Department, (*ii*) Lloyd Barrage, (*iii*) Other Irrigation Works, (*iv*) Other Purposes, (*v*) Advances to Local Bodies in Bombay for Development purposes and (*vi*) Provincial Loans and Advance Account. At present interest only is paid on (*i*) and (*ii*). (*iii*) and (*iv*) are being repaid by equated annual instalments on the basis of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under " 60-B—Payment of commuted value of pensions " and included under (*iv*) are being paid in equated instalments of principal and interest on the basis of 15 years but these instalments appear under the major head " 45 " (see paragraph 279 under " 60-B"). As regards items (*v*) and (*vi*) please see paragraphs 292 and 307 under Debt, Deposits and Advances section respectively.

No provision in respect of (*iii*) and (*iv*) is made for 1933-34 as it is proposed to postpone payment of the instalments due in that year as was done in the current year.

22, General Administration.

Expenditure (Reserved).

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
A.—Heads of Provinces.				
Salary of the Governor	1,17	1,08	1,08	1,14
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and Household of the Governor ..	4,96	4,34	4,28	5,14
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	64	92	88	92
Executive Council	2,54	2,46	1,62	1,30
Total, Heads of Provinces ..	10,64	10,13	9,19	9,83
B.—Legislative Bodies.				
Provincial Legislative Council	1,87	1,52	1,69	1,34
Election for Provincial Legislative	..	5	1	1
Total, Legislative Bodies ..	1,87	1,57	1,70	1,35
C.—Secretariat and Headquarters Establishments.				
Civil Secretariat	16,24	15,14	14,32	16,69
Settlement Commissioner and Director of Land Records.	45	43	12	..
Local Fund Audit Establishment	2,52	2,34	2,30	2,38
Total, Secretariat and Headquarters Establishments.	19,21	17,91	16,74	19,07
D.—Commissioners.				
Commissioner in Sind	2,74	2,54	2,42	2,59
Commissioners	3,04	2,85	2,88	2,96
Total, Commissioners ..	5,78	5,39	5,30	5,55
E.—District Administration.				
General Establishments	16,25	13,83	13,46	13,76
Sub-Divisional Establishments	29,99	27,25	25,80	26,93
Other Establishments	1,40,72	1,31,88	1,31,92	1,31,01
Total, District Administration ..	1,86,96	1,72,96	1,71,18	1,71,70
F.—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	25	26	26	26
Miscellaneous	3	1	1	..
Total, Miscellaneous ..	28	27	27	26
Exchange	4	..	..	..
Grand Total ..	2,24,78	2,08,23	2,04,38	2,07,76

Expenditure (Transferred).

	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Ministers	1,44	1,44	1,09	1,00

102. *Salary of the Governor.*—The increase in the next year's budget estimate as compared with the current year's budget estimate is due to the voluntary surrender of pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

103. *Staff and Household of the Governor.* —The increase in the next year's budget as compared with the current year's budget estimate is chiefly due to the purchase of new motor cars and higher provision under " Inauguration grant for furniture and carpets " for the incoming Governor, and allowance for the ten per cent. cut in pay for one month and five per cent. for eleven months.

104. *Tour Expenses of His Excellency the Governor.*—The decrease in the current year's revised as compared with the current year's budget estimate is due to touring having been curtailed.

105. *Executive Council.*—The decrease in the current year's revised and next year's budget estimates as compared with the current year's budget estimate is due to the reduction of two posts of Honourable Members of the Executive Council.

106. *Civil Secretariat.*—The decrease in the revised estimate as compared with the budget estimate for the current year is chiefly due to lower expenditure in connection with the Reforms and the abolition of posts of three Personal Clerks and of peons owing to the reduction in the number of Honourable Members of the Executive Council and Honourable Ministers. The increase in the next year's budget as compared with the revised estimate for the current year is chiefly due to (1) the higher provision for expenditure in connection with the Reforms and (2) allowance having been made for the emergency cut in pay for one month at the rate of 10 per cent. and for eleven months at the rate of 5 per cent.

107. *Settlement Commissioner and Director of Land Records.*—The decrease in the current year's revised as compared with the budget estimate for the current year is due to the post of Settlement Commissioner having been held in abeyance. The greater part of the expenditure in the current year is due to the payment of leave salary to the incumbent of the post.

108. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the central head " 23, Audit " under which the details will be found.

109. *Commissioners.*—The decrease in the revised as compared with the budget estimate for the current year is due to smaller expenditure under " Allowances " and " Contingencies." The higher provision in next year's budget is due to allowance having been made for the emergency pay cut at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

110. *District Administration.*—The decrease in the revised as compared with the current year's budget estimate is due to (1) savings in the provisions made for pay of Collectors and Assistant Collectors owing to deputations and to leave in Europe having been taken to a greater extent than was anticipated, (2) further replacements of Huzur Deputy Collectors by Huzur Mamlatdars and Muktiarkars, (3) reduction in the number of talukas and mahals, and (4) larger reduction of establishment than was anticipated at the time of framing the current year's budget. The increased provision for next year as compared with the revised estimates of the current year is due to the fact that allowance has been made for the continuance of the emergency pay cut at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

111. *Ministers.*—The decrease in the current year's revised and next year's budget estimates as compared with the current year's budget estimate is due to the reduction in the number of Honourable Ministers from three to two.

XVII and 24, Administration of Justice.

Revenue.

—	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Sale proceeds of unclaimed and escheated property.	38	60	35	50
Court fees realised in cash	1,20	1,25	1,30	1,20
General fees, fines and forfeitures	13,85	11,50	13,88	12,62
Pleadership examination fees	13	19	20	16
Miscellaneous fees and fines	4,97	4,28	4,28	4,38
Miscellaneous	29	43	50	55
Recoveries of overpayments	9	6	3	6
Collection of payments for services rendered ..	15	12	15	12
Total ..	21,06	18,43	20,69	19,59
Deduct—Refunds ..	– 86	– 89	– 1,19	– 82
Total ..	20,20	17,54	19,50	18,77

Expenditure (Reserved).

—	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
High Court	12,29	11,71	11,83	12,02
Law Officers	5,45	5,37	4,50	4,99
Administrator General and Official Trustee ..	37	36	35	38
Coroner's Court	13	14	14	13
Presidency Magistrates' Courts	2,32	2,18	2,31	2,24
Judicial Commissioners	2,82	2,58	2,58	2,73
Civil and Sessions Courts	37,07	34,25	33,65	34,76
Courts of Small Causes	4,22	3,86	3,86	4,10
Criminal Courts	5,81	5,38	5,63	5,38
Pleadership Examination Charges	6	6	6	6
Exchange	2	..	..	..
Total ..	70,56	65,89	64,91	66,79

Revenue.

112. The increase in the revised estimate for the current year, as compared with the sanctioned estimate, is due to fines inflicted for offences connected with the civil disobedience movement which are credited under the head "General Fees, Fines and Forfeitures". This is partly counterbalanced by larger payments on account of "Refunds". The next year's estimate includes normal receipts.

Expenditure.

113. The sanctioned estimate and the revised estimate for the current year take into account the 10 per cent. cut in salaries for the full year, whereas the next year's estimate includes this cut at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

114. *High Court.*—The increase in the revised estimate for the current year, as compared with the sanctioned estimate, is due to the continuance throughout the year of the appointment of the 11th High Court Judge and his staff, for which provision was made up to 13th October 1932. The next year's estimate includes provisions (1) for one month for the additional Judge and his staff and (2) for three Assistant Judges under training in the High Court.

115. *Law Officers.*—The decrease in the current year's revised and the next year's budget estimates as compared with the current year's sanctioned grant is due to the reduction of the daily rate of fees to pleaders from Rs. 20 to Rs. 18 and to the general fall in the criminal work in the mofussil.

116. *Presidency Magistrates' Courts.*—The increase in the revised estimate, as compared with the sanctioned estimate, is due to the temporary appointment of an additional Presidency Magistrate and his staff for the trial of riot cases from 29th May 1932 to 28th February 1933.

117. *Judicial Commissioners.*—The next year's estimate includes provision for five months for an officer to be appointed in the place of one of the four permanent Judicial Commissioners intending to take leave in India.

118. *Civil and Sessions Courts.*—The decrease in the current year's revised estimate, as compared with the sanctioned estimate, is due to (1) savings on account of the appointment of a larger number of non-I.C.S. officers to officiate as Assistant and District Judges in place of I.C.S. Officers, (2) a larger number of vacancies in the cadre of Subordinate Judges being kept unfilled in the course of the year and (3) less expenditure under "Allowances, Honoraria, etc." for Subordinate Judges and process-serving establishment. The next year's estimate includes (1) provision for 8 I.C.S. District Judges as against 5 in the current year and for 12 P.C.S. District Judges as against 15, as more I.C.S. officers are likely to be available for duty, (2) provision for Subordinate Judges on the basis of 11 vacancies being kept unfilled during 1933-34, as against 9 vacancies during the current year and (3) reduced provision for "Cost of Passages" (Non-voted) under "Allowances, Honoraria, etc." under the head "District and Sessions Judges".

119. *Criminal Courts.*—The increase in the revised estimate, as compared with the sanctioned estimate, is due to (1) the temporary appointment of a special magistrate in the East Khandesh District for the trial of cases of fraud connected with limited companies and (2) larger expenditure for diet and road money to witnesses.

XVIII and 25, Jails and Convict Settlements.

Revenue.

—	Accounts, 1931-32.	Budget estimate, 1932-33.	Revised estimate, 1932-33.	Budget estimate, 1933-34.
Jails	1,50	1,40	1,40	1,12
Jail Manufactures	2,85	3,33	2,41	2,33
Recoveries of overpayments	2	..	5	4
Collection of payments for services rendered ..	5	6	1	1
	4,42	4,79	3,87	3,50
Deduct—Refunds ..	..	—1	—1	—1
Total ..	4,42	4,78	3,86	3,49

Expenditure (Reserved).

—	Accounts, 1931-32.	Budget estimate, 1932-33.	Revised estimate, 1932-33.	Budget estimate, 1933-34.
Jails	20,88	21,73	23,40	20,57
Jail Manufactures	1,22	2,00	1,60	1,47
Total ..	22,10	23,73	25,00	22,04

Revenue.

120. *Jails.*—The decrease of 28 in the next year's estimate as compared with the current year's estimate is due to the reduction in the hire of convicts as a result of fewer prisoners employed in the Yeravda Prison Press and on extra-mural work at Ahmedabad, Sukkur and Karachi prisons.

121. *Jail Manufactures.*—The decrease of 92 in the revised estimate below the current year's estimate is due to less demand for jail-made articles owing to general depression in trade and less demand by Government Departments owing to financial stringency.

Expenditure.

122. In consequence of the revival of the civil disobedience movement, a supplementary demand of 3,65 was granted by the Legislative Council for the purpose of opening temporary jails, entertainment of extra staff and the expenditure for additional prison population.

123. *Jails.*—The increase in the revised estimate over the current year's estimate is mainly due to extra expenditure occasioned by the civil disobedience movement.

The decrease in the next year's estimate below the current year's provision is mainly due to the fall in prices of food stuffs.

124. *Jail Manufactures.*—The decrease in the revised and the next year's estimates as compared with those of the current year is due to less expenditure anticipated on jail manufactures for the same reasons as those mentioned under the head " Revenue " above.

XIX and 26, Police.

Revenue.

—	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Presidency Police	3,32	3,40	3,32	3,30
Cash receipts under the Arms Act ..	52	50	50	48
Fees, fines and forfeitures	53	65	54	53
Miscellaneous	30	25	22	22
Police supplied to public departments, private companies and persons.	1,15	1,26	54	58
Recoveries of overpayments	18	20	17	18
Contribution for Railway Police	1,78	1,74	1,74	1,74
Collection of payments for services rendered ..	56	8	16	10
Total ..	8,34	8,08	7,19	7,13
Deduct—Refunds ..	—1	—1	—1	—1
Total ..	8,33	8,07	7,18	7,12

Expenditure (Reserved).

—	Accounts, 1931–32.	Budget estimate, 1932–33.	Revised estimate, 1932–33.	Budget estimate, 1933–34.
Presidency Police	36,10	35,71	36,83	35,90
Superintendence	2,71	2,52	2,51	2,41
District Executive Force	1,16,47	1,18,67	1,16,23	1,16,42
Police Training School	1,37	1,31	1,37	1,34
Village Police	62	62	60	64
Special Police	16	16	16	17
Railway Police	10,40	10,52	10,36	10,49
Criminal Investigation Department ..	6,56	6,20	6,24	6,60
High Commissioner—Stores	..	8	6	10
Exchange	2	..	..	..
Special Emergency Expenditure	7,08	6,14	4,60	4,94
Total ..	1,81,49	1,81,93	1,78,96	1,79,01

Revenue.

125. The decrease in the revised estimate for 1932-33 as compared with the budget for the same year is under the minor heads "Presidency Police", "Fees, fines and forfeitures", "Miscellaneous", "Police supplied to public departments, private companies and persons" and "Recoveries of overpayments", which is however partially counterbalanced by increase under the minor head "Collection of payments for services rendered". The decrease under "Police supplied to public departments, private companies and persons" is chiefly due to receipts realised in Aden not being credited to this Government with effect from the year 1932-33, owing to the transfer of the Aden administration to the Central Government. The increase under "Collection of payments for services rendered" is

chiefly due to the recoveries for the Police supplied for Sinhast Fair in the Nasik District and to the recoveries from the Central Government on account of police supplied to the Currency Office, Karachi, during the year 1931-32. The decrease in the budget for 1933-34 as compared with the budget for 1932-33 is mainly under the minor heads " Presidency Police ", " Fees, fines and forfeitures " and " Police supplied to public departments, private companies and persons '. The decrease under " Police supplied to public departments, private companies and persons " is chiefly due to the absence of provision on account of contribution for Police force in Aden recoverable from the Aden Port Trust and Aden Settlement Fund owing to the transfer of the Aden administration to the Central Government.

Expenditure.

126. *Presidency Police.*—The increase in the revised estimate for 1932-33 as compared with the budget for the same year is mainly due to the increased expenditure for (1) the hiring of motor transport for the police during the communal riots in Bombay City, (2) the grant of refreshment allowances to the Bombay City Police on riot duty, and (3) the purchase of motor transport for the Bombay City Police. The increase is however partially counterbalanced by less expenditure owing to the abolition of the Mounted Police force in Bombay City. The increase in the budget estimate for 1933-34 as compared with the budget estimate for 1932-33 is mainly due to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months which is however partially counterbalanced by less provision made under " City Police " owing to the abolition of the Mounted Police force in Bombay City.

127. *District Executive Force.*—The decrease in the revised estimate for 1932-33 as compared with the budget estimate for the same year is due to (1) the non-utilization of the provision made for the Aden police owing to the transfer of Aden administration to the Government of India and (2) less expenditure under " Allowances, Honoraria, etc. " owing to the curtailment of touring and reduction in the conveyance allowance of Sub-Inspectors in Sind. The decrease in the budget estimate for 1933-34 as compared with the budget estimate for 1932-33 is mainly due to (1) the omission of the provision for the Aden police owing to the transfer of Aden administration to the Government of India and (2) less provision made under " Allowances, Honoraria, etc. ". This decrease is however partially counterbalanced by increased provisions under " Pay of Officers " and " Pay of establishment " owing to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months and increased provision made for the re-armament of the Police force.

128. *Police Training School.*—The increase in the revised estimate for 1932-33 as compared with the budget estimate is mainly due to increased expenditure under " Allowances, Honoraria, etc. " owing to the grant of training allowance to larger number of students. The increase in the budget estimate for 1933-34 as compared with that for 1932-33 is mainly due to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months which is however partially counterbalanced by absence of provision for re-armament.

129. *Railway Police.*—The decrease in the revised estimate for 1932-33 as compared with the budget estimate for the same year is due to less expenditure under " Pay of Officers " owing to changes in personnel and under " Contingencies ", which is however partially counterbalanced by increased expenditure on account of the entertainment of Police staff sanctioned for the new Sind Left Bank Feeder Railway. The increase in the budget estimate for 1933-34 as compared with the revised estimate for 1932-33 is mainly due to (1) the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months and (2) increased provision for full year made on account of the entertainment of Police staff for the new Sind Left Bank Feeder Railway, which is however partially counterbalanced by less provisions made under " Contingencies ".

130. *Criminal Investigation Department.*—The increase in the budget estimate for 1933-34 as compared with the budget estimate for 1932-33 is mainly due to

(1) the fact that allowance has been made for the continuance of the emergency cut at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months and (2) the transfer of the provision for clerks in the office of the Deputy Inspector-General of Police, Criminal Investigation Department, from the head "Superintendence (Presidency Proper)" to the head "Criminal Investigation Department (Presidency Proper)".

131. *High Commissioner—Stores.*—The budget provides for the expected charges on account of freight and value of water proof coats and rain caps ordered from England for the Bombay City Police force, as they cannot be obtained in India.

132. *Special Emergency Expenditure.*—The decrease in the current year's revised and next year's budget estimates as compared with the budget estimate for the current year is due to the entertainment of fewer police in connection with the civil disobedience movement in the Presidency Proper.

27-Ports and Pilotage—Provincial—Reserved.

Expenditure.

—	Accounts, 1931-32.	Budget estimate, 1932-33.	Revised estimate, 1932-33.	Budget estimates, 1933-34.
Ports Establishments	5½	6	5½	7
Miscellaneous	3½	1	½	..
Total ..	9	7	6	7

133. *Ports Establishments.*—Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be central subjects, are provincial subjects. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as provincial, while those for ocean-going vessels are treated as central. Accordingly, expenditure in connection with the Ship Survey Departments, Bombay and Karachi, is treated as partly central and partly provincial. In the case of the Ship Survey Department, Bombay, the expenditure is treated as 93 per cent. central and 7 per cent. provincial. In the case of the Ship Survey Department, Karachi, a contribution of Rs. 1,450 per annum has been fixed for five years from 1931-32. The increase in the budget estimate for 1933-34 is mainly due to the fact that additional provision is required on account of contribution towards pay, etc. of officers (non-voted).

134. *Miscellaneous.*—The boat establishment of the Collector of Kolaba, expenditure on which was being recorded here, was abolished in the current year. The revised estimate has therefore been reduced to ½ and no provision has been made for the next year.

30, Scientific Departments (Transferred).

Expenditure.

	Accounts, 1931–32	Budget estimate, 1932–33	Revised estimate, 1932–33	Budget estimate, 1933–34
(1) Donations to Scientific Societies and Institutions.	4	4	3½	4
(2) Museums	90	87	84½	87
Total ..	94	91	88	91

135. *Museums and Scientific Societies.*—The decrease of 3 in the current year's revised estimate is on account of the non-payment of the grant of Rs. 500 to the Bombay Art Society as no exhibition was held by the Society in Poona in the current year and a reduction of Rs. 2,500 in the grants to the Prince of Wales Museum and the Natural History Section, on account of the application of the 10 per cent. emergency cut.

XXI and 31, Education (Transferred).

Revenue.

—	Accounts, 1931-32.	Budget Estimates, 1932-33.	Revised Estimates, 1932-33.	Budget Estimates, 1933-34.
A—University	5,57	5,57	5,84	5,84
B—Secondary	4,51	4,30	4,33	4,27
C—Primary	..	1	..	..
D—Special	31	31	31	33
E—General	6,21	4,21	4,98	4,29
Total ..	16,60	14,40	15,46	14,73
Refunds ..	—1	—3	—1	—2
Grand Total ..	16,59	14,37	15,45	14,71

136. *A—University.*—The increases in the revised estimate and the budget for next year over the sanctioned estimate for the current year under this head are accounted for partly by the increased rates of fees and partly by the increased number of students in Government Colleges.

137. *E—General.*—The increase in the revised estimate for the current year under this head is mainly due to larger receipts under "Recoveries of overpayments" than were originally anticipated.

Expenditure.

—	Accounts, 1931-32.	Budget Estimates, 1932-33.	Revised Estimates, 1932-33.	Budget Estimates, 1933-34.
A—University	17,04	16,26	16,10	16,70
B—Secondary	23,36	21,83	21,98	21,66
C—Primary	1,23,98	1,09,84	1,09,25	1,16,30
D—Special	8,89	6,61	6,63	6,69
E—General	14,30	13,51	13,76	13,02
Exchange	1	..	..	..
Total ..	1,87,58	1,68,05	1,67,72	1,74,37

138. *A—University.*—The decrease in the revised estimate as compared with the budget for the current year is chiefly due to (1) the arrangements on account of Mr. Tannan's deputation to the Government of India and the unexpected grant of leave to another I.E.S. officer at the Sydenham College of Commerce, (2) the reduction in the number of Government teachers deputed for training in the S. T. College, and (3) the grant of leave to another I.E.S. officer in a Government Arts College after the budget was prepared. The savings on these accounts were partly counter-balanced by (*i*) the readjustment of pay of some Assistant Lecturers and demonstrators in Government Arts Colleges, and (*ii*) some increased expenditure on apparatus, etc. owing to unfavourable exchange rates, etc.

The increase in the next year's budget is mainly accounted for by the fact that the emergency cut in pay has been continued at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months. The increase is also partly due

to the provisions made in the budget for (*a*) a non-recurring amount of Rs. 10,000 for the equipment of the College of Engineering, Poona, for the teaching of the Decree course in Electrical Engineering introduced during the current year and (*b*) a new post of Assistant Lecturer in French at the Elphinstone College. The estimated additional expenditure on all these items is partly counter-balanced by the further 5 per cent. cut in grants to aided Arts Colleges and the stoppage of grant to the Bombay University on account of the University Information Bureau.

139. *B—Secondary.*—The decrease in the next year's estimate under this head is mainly due to reduction in the provision for grants to secondary schools partly counterbalanced by the fact that allowance has been made for continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

140. *C—Primary.*—The increase in next year's estimate under this head is mainly due to the decision of Government to increase the provision for grants-in-aid to local bodies for primary education, with a view to reduce to some extent the cut in the grants. An additional provision of 6,61 has been made on this account in next year's budget, as compared with the current year's allotment. There is a small decrease of 12 under the head " Government Primary Schools ", owing to the conversion of the Central Urdu Girls' School, Poona, into a practising school of the Urdu Training School for Women, Poona, and the consequent change in the classification of that institution from " Primary " to " Special ".

141. *D—Special.*—The increase of 6 under this head is due mainly to the provision of a larger sum in next year's budget on account of pay of staff because allowance has been made for continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months, counter-balanced to some extent by (1) the omission of provissiion for grants to Music schools and classes, (2) reduction by 50 per cent. in the provison for grants to language and industrial schools, and (3) the appointment of Assistant lecturers on lower rates of emoluments in place of the Visiting Lecturers at the Sir J. J. School of Art.

142. *E—General.*—The provisions for next year under the various minor heads under this head compare as follows with those for the current year :—

	Budget Estimate, 1932-33	Budget Estimate, 1933-34	Increase or Decrease
(*a*) Direction	1,34	1,57	23
(*b*) Inspection	5,25	5,26	1
(*c*) Scholarships	5,66	5,02	—64
(*d*) Miscellaneous	1,26	1,17	—9
Total ..	13,51	13,02	—49

The increases in the provisions for next year under " Direction " and " Inspection " are mainly due to the fact that allowance has been made for continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months. The decrease of 64 under scholarships is mainly due to the decision of Government to reduce by 25 per cent. the value of scholarships in secondary schools and colleges. The decrease of 9 under Miscellaneous is due mainly (1) to the decision of Government to reduce the number of Dakshina and other Fellowships by 50 per cent. and (2) to the reduction in the provision for grant to the Girl Guides Association by 1, counter-balanced to some extent by an increase of 4 in the provision for " Examination charges ".

31, Education (Reserved).

Expenditure.

—	Accounts, 1931–32.	Budget estimates, 1932–33.	Revised estimates, 1932–33.	Budget estimates, 1933–34.
Secondary	4,78	4,57	4,53	4,57
Special	1,34	1,46	1,32	1,39
General	39	40	43	41
	6,51	6,43	6,28	6,37

Revised Estimates, 1932–33.

143. *Secondary.*—The decrease is due to fewer applications for grants for destitute European and Anglo-Indian Children and to the fact that many students who were children of soldiers left their schools.

144. *Special.*—The decrease of 14 is due to changes in the staff and cheaper rates of foodstuffs at the Yeravda Reformatory School and to the lower rate of maintenance charges at the David Sassoon Industrial and Reformatory Institution, Matunga.

145. *General.*—The increase is due to expenditure on leave salary for which there is no provision, and to inadequate provision for travelling allowance under "Inspection".

XXII and 32, Medical (Transferred).

Revenue.

—	Accounts, 1931–22.	Budget Estimates, 1932–33.	Revised Estimates, 1932–33.	Budget Estimates, 1933–34.
Medical Schools and College Fees	1,42	1,59	1,79	1,93
Hospital Receipts	2,38	3,59	3,06	3,09
Mental Hospital Receipts	1,64	1,56	1,60	1,61
Contributions	7,86	8,00	8,10	8,01
Sale of Medicines	..	..	..	..
Income from Endowments	22	45	20	22
Miscellaneous	15	12	20	17
Recoveries of overpayments	35	20	25	30
Collection of payments for services rendered ..	7	1	7	1
Total ..	14,09	15,52	15,27	15,34
Deduct—Refunds ..	—13	—10	—11	—12
Total ..	13,96	15,42	15,16	15,22

Expenditure (Transferred).

—	Accounts, 1931–32.	Budget Estimates, 1932–33.	Revised Estimates, 1932–33.	Budget Estimates, 1933–34.
Medical Establishment	6,04	5,91	5,34	5,95
Hospitals and Dispensaries	29,69	28,41	27,78	28,57
Grants for Medical Purposes	4,04	4,04	3,25	3,20
Medical Colleges and Schools	5,13	4,71	4,68	4,60
Mental Hospitals	5,20	5,27	4,97	5,08
Chemical Examiners	58	55	57	57
Expenditure in England (Stores)	..	11	3	9
Loss or gain by Exchange	1	..	..	..
Total ..	50,69	49,00	46,62	48,06

Revenue.

146. *Medical Schools and College Fees.*—The revised estimate is higher than the budget estimate for the current year owing to an increase in the number of students at the Grant Medical College and enhancement of fees at the Medical Schools. The budget estimate for 1933–34 is higher than both the budget and the revised estimates for the current year for the same reasons.

147. *Hospital Receipts.*—The revised estimate is lower than the budget estimate for the current year owing to (1) non-realisation of the amount anticipated from the 1 anna and 2 anna fees levied since December 1931 from all out-door and in-door patients, respectively who are not indigent, and (2) non-realisations of the receipts at the European General Hospital, Aden, in consequence of the transfer of Aden to the Government of India, counter-balanced by receipts from the endowments of the Cama and Albless Hospitals Nursing Association, which are now credited under this minor head, instead of under the minor head " Income

from Endowments " as in previous years. The budget estimate for 1933–34 is also based on the same considerations.

148. *Mental Hospital Receipts.*—The revised estimate for the current year and the budget estimate for 1933–34 are based on past actuals.

149. *Contributions.*—The revised estimate for the current year is based on the progress of actuals, which indicate higher receipts than the budget estimate, on account of payment of arrears. The budget estimate for 1933–34 is based on the average annual receipts during the past years.

150. *Income from endowments.*—The revised estimate for the current year is lower than the budget estimate owing to the income of (Rs. 26,000) from the endowments of the Cama and Albless Hospitals Nursing Association not being shown under this head, as previously budgetted, but credited under the minor head " Hospital Receipts " as mentioned above. The budget estimate for 1933–34 is framed on the basis of the average receipts during past years.

151. *Miscellaneous.*—The higher revised estimate for the current year is based on the progress of actuals. The budget estimate for 1933–34 is based upon past receipts.

152. *Recoveries of Overpayments.*—The remarks made in the foregoing paragraph apply to this minor head also.

153. *Collection of Payments for services rendered.*—The higher revised estimate for the current year is based on the progress of actuals. The budget estimate for 1933–34 is fixed at 1 only, as no more receipts are expected under this minor head from the Government of India in connection with the Chemical Analyser's Laboratory for their work, as they have now established their own laboratory.

Expenditure (Transferred).

154. *Medical Establishments.*—The revised estimate is lower than the budget for the current year owing to—

(1) the provision for one additional European I.M.S. officer being utilised during only a part of the year;

(2) the provision in respect of another I.M.S. officer remaining unutilised as he proceeded on leave suddenly at the beginning of the year;

(3) appointment of B.M.S. officers on smaller pay in vacancies caused by the grant of leave to two I.M.S. officers;

(4) vacancies in the S.M.S. cadre being unfilled;

(5) less expenditure on travelling allowance and house-rent and other allowances under " Reserve Medical Subordinates "; and

(6) transfer of Aden expenditure to the Government of India.

The budget estimate for 1933–34 is higher than the revised as well as the budget estimate for the current year due to—

(*i*) the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

(*ii*) provision made for 1 additional European I.M.S. officer to make up the existing shortage,

(*iii*) provision of 2 additional B.M.S. Class II officers to serve as leave reserve for B.M.S. Class I, and

(*iv*) transfer to this minor head, from the minor head " Hospitals and Dispensaries ", of the provision for the Lay Secretary for Hospital Administration.

155. *Hospitals and Dispensaries.*—The revised estimate for the current year is lower than the budget due to (1) low contract rates obtained from tenderers in respect of hospital supplies, (2) economy of expenditure and (3) less expenditure on honoraria at the J. J. Hospital, counterbalanced by an increase in expenditure at the Cama and Albless Hospitals, the Nursing Establishment and Training School which have been taken over by Government owing to the dissolution of the Nursing Association. The budget estimate for 1933–34 is higher than the

revised as well as the budget estimate for the current year due to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months, annual increments, posting of an I.M.S. officer as Resident Medical Officer at the St. George's Hospital and the proposed grant-in-aid of Rs. 35,000 approximately to the Hospital Maintenance Fund Committee in Bombay equal to the amount of the totalisator and betting taxes likely to be collected by Government on the Special Hospital Race Day Meeting.

156. *Grants for Medical Purposes.*—The revised estimate is lower than the budget estimate for the current year due to (1) the saving resulting from the transfer of Aden to the Government of India, and the consequent non-payment of the grant to the Nursing Association at the European General Hospital, Aden, and (2) the expenditure on account of the Nursing Establishment and Training School at the Cama and Albless Hospitals being now recorded under "Hospitals and Dispensaries" while the budget provision was made under this minor head. The budget estimate for 1933–34 is lower than the revised as well as the budget estimate for the current year owing to the reasons mentioned above and the saving consequent on the triennial revision of the grants to Nursing Associations.

156-*A*. *Medical Colleges and Schools.*—The budget estimate for 1933-34 is lower than both the budget and the revised estimates for the current year owing to (1) one professor at the Grant Medical College being on leave ex-India and his replacement by an honorary officer during the greater part of the year 1933-34 and (2) reduction in the number of scholarships at the College, counter-balanced by the fact that the emergency cut in pay has been continued at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

157. *Mental Hospitals.*—The revised estimate is lower than the budget estimate for the current year owing to (1) low contract rates obtained from tenderers in respect of hospital supplies, (2) strict economy in expenditure and (3) non-employment of substitutes in leave vacancies. The budget estimate for 1933–34 is higher than the revised estimate for the current year owing to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months. It is however lower than the budget figure for 1932-33 as the grants under contingencies for next year have been reduced taking into consideration the present low prices.

158. *Expenditure in England* (*Stores*).—The revised estimate is lower than the budget estimate for the current year owing to smaller expenditure on the purchase of instruments for the J. J. Hospital, Bombay.

32, Medical (Reserved).

Expenditure.

	Accounts, 1931–32.	Budget estimates, 1932–33.	Revised estimates, 1932–33.	Budget estimates, 1933–34.
Grants for Medical purposes	6	6	5	5

159. The provision under this head is on account of the grant-in-aid to the Bombay Medical Council. The revised estimate for the current year is based on the grant actually sanctioned.

XXIII and 33, Public Health (Provincial).

Revenue.

	Accounts, 1931–32.	Budget Estimates, 1932–33.	Revised Estimates, 1932–33.	Budget Estimates, 1933–34.
(1) Sale proceeds of sera and vaccines, etc. ..	3,79	3,81	3,84	3,80
(2) Contributions	1,84	2,35	1,85	2,09
(3) Miscellaneous	7,10	11,02	11 30	12,04
(4) Recoveries of overpayments	18	17	17	17
(5) Collection of payments for services rendered	4	2	1	1
Total ..	12,95	17,10	17,20	18,11
Deduct—Refund ..	—2	2	2	5
Total ..	12,93	17,38	17,18	18,09

Expenditure (Transferred).

	Accounts, 1931–32.	Budget Estimates, 1932–33.	Revised Estimates, 1932–33.	Budget Estimates, 1933–34.
(1) Public Health Establishment	8,97	9,27	8,25	9,26
(2) Grants for public health purposes ..	5,70	4,25	4,37	3,92
(3) Expenses in connection with epidemic diseases	1,65	1,91	1,65	1,80
(4) Bacteriological Laboratories	3,44	3,31	3,44	3,11
(5) Pasteur Institutes	43	35	39	36
(6) Works	3,88	6,39	6,76	7,07
(7) Exchange	1	..	..	..
(8) Expenditure in England (Stores) ..	..	15	..	..
Total ..	24,08	25,63	24,86	25,52

Revenue.

160. The sale proceeds of quinine, vaccines, etc., and contributions for public health purposes and receipts from water works are credited to this head.

161. *Sale proceeds of Sera, Vaccines, etc.*—The next year's budget estimate is based on past actuals.

162. *Contributions.*—Decrease in the current year's revised estimate and in next year's estimate as compared with the current year's sanctioned estimate is partly due to a reduction in the rate of pony allowance to vaccinators effected from 1st April 1932 and, in the case of next year's estimates, to the proposed transfer of control of vaccination in the Satara District Local Board area to that Board with effect from the next year, counterbalanced to some extent by increased receipts from fees charged with effect from 1st January 1933 for analysis of samples of water at the Public Health Laboratory, Poona.

163. *Miscellaneous.*—The increase in next year's estimate as compared with the current year's sanctioned estimate is mainly due to higher receipts anticipated from the sale of water and increased revenue from the Poona Drainage Works.

Expenditure.

164. *Public Health Establishment.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is mainly due to—

(*i*) the abolition of one Registration District in charge of an Assistant Director of Public Health with effect from 15th April 1932,

(*ii*) the appointment of junior clerks and inspectors,

(*iii*) a reduction in the rate of pony allowance to vaccinators,

(*iv*) the taking over of Aden by the Government of India,

(*v*) economy in travelling and leave allowances, and

(*vi*) the omission of the provision for the one-fourth share of the Bombay Government in respect of cost of the Port Health Establishment payable to the Central Government.

The increase in the next year's estimate as compared with the current year's revised estimate is due to annual increments and to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months and also that an amount of 51 has been provided next year as recoveries of percentage charges on establishment on contribution and provincial works provided under '33-B' and '56-A' as against 1,43 during the current year. The increase is counterbalanced to some extent by—

(1) not providing for the amount representing one-fourth share of the Bombay Government in respect of cost of the Port Health Establishment payable to the Government of India ;

(2) the proposed transfer of control of vaccination in the Satara District Local Board area to that Board with effect from the next year ; and

(3) the savings referred to at (*i*), (*iii*) and (*iv*) above.

165. *Grants for public health purposes.*—The main items of expenditure recorded under this head are :—

(*a*) grants for special expenditure in connection with public health,

(*b*) grants-in-aid to local bodies in connection with the employment of health officers and sanitary inspectors ;

(*c*) grants to village sanitary committees ;

(*d*) charges on account of development and town planning schemes ;

(*e*) grants for village water supply.

Item (*a*).—In the ensuing year's estimate a provision of 1,23 is made against 1,67 in the current year. It consists of 26 for the Poona Drainage Scheme, first section, against 96 in the current year and 97 as against 71 in the current year for grants to local bodies on account of centage charges on works carried out through Government agency.

Item (*b*).—Government pay to local bodies, subject to certain conditions, grants equal to two-thirds of the pay of health officers of municipalities and District Local Boards and half the pay of Sanitary Inspectors of Municipalities. A provision of 1,17 has been made on this account for the next year as against 1,05 in the current year. The increase in the grant is owing to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

Item (*c*).—The next year's grant is slightly less than in the current year's budget as it has been worked out on the basis of past actuals.

Item (*d*).—The increase in the revised estimate as compared with the sanctioned estimate of the current year is due mainly to grant of 13 towards the maintenance of roads in the Sholapur Development Scheme area. In the next year's estimate only 1 is provided for the Sholapur Development Scheme.

Item (*e*).—The current year's grant of Rs. 1 lakh has been repeated in the next year.

166. *Expenses in connection with epidemic diseases.*—The decrease in the current year's revised estimate as compared with current year's budget estimate is mainly due to—

(1) the taking over of Aden by the Government of India ; and

(2) the savings anticipated in the grants for—

(*i*) Malaria,

(*ii*) Infectious Diseases Hospital, Poona, and

(*iii*) the medical post during the Sinhast Fair.

The decrease in next year's estimate is partly due to reason (1) mentioned above.

167. *Bacteriological Laboratories.*—The increase in the current year's revised estimate is due to increased demand for plague vaccine and accessories, partly counterbalanced by savings due to changes in personnel of the establishment and less expenditure under " fees for private practice ". The decrease in next year's estimate is due to changes in personnel of the staff and reductions in provisions under " Other Supplies and Services " and other minor items, counterbalanced to some extent by the increase owing to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent for eleven months.

168. *Pasteur Institutes.*—The increase in the revised estimates is due to an increase in the number of patients taking anti-rabic treatment.

169. *Works.*—The increase in the revised estimate of 6,76 as compared with the budget estimate of the current year is due to an increase of 10 on account of improvements to Ratnagiri Water Works and of 29 on account of increased water rates payable to the Bombay Municipality. This increase of 29 is partially counterbalanced by a saving of 2 in the grant for tools and plant. The increase of 68 in next year's estimate over the budget estimate of the current year is due to more requirements under ' Works—current repairs.'

XXIV and 34, Agriculture.

Revenue.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(1) Agricultural Receipts	2,19	2,09	2,38	2,01
(2) Veterinary Receipts	19	16	17	14
(3) Co-operative Credit	1,14	1,28	1,28	1,70
(4) Recoveries of over-payments	2	2	2	2
(5) Collection of payments for services rendered	9	11	6	10
	3,63	3,66	3,91	3,97
Deduct—Refunds ..	..	—1	—1	—1
Total ..	3,63	3,65	3,90	3,96

Expenditure.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(1) Agriculture	17,13	15,78	15,54	15,32
(2) Veterinary charges	5,31	4,24	4,61	4,43
(3) Co-operative Credit	5,67	5,44	5,39	6,00
(4) Works	76	15	13	9
(5) Exchange	..	..	..	..
Total ..	28,87	25,61	25,67	25,84

Revenue.

170. *Agricultural Receipts.*—The Agricultural College and school fees and the proceeds of farm produce and cotton seed and implements sold by the Agricultural Department are credited to this head. The current year's revised estimate shows an increase of 29 as compared with the sanctioned estimate. The increase is due mainly to larger receipts from the sale of milk at the College Dairy, to better demand for premium bulls at the Chharodi and Bankapur Cattle Farms, and to sale proceeds of boring machines on account of the curtailment of boring activities. The increase is partially counterbalanced by smaller receipts of the Surat and Jalgaon farms owing to the slump in cotton prices. The next year's estimate is based on the sanctioned estimate of the current year.

171. *Veterinary Receipts.*—The current year's estimate of 16 includes 2 on account of the moiety of the veterinary charges at Aden recoverable from the Aden Settlement Committee. Owing to the transfer of Aden to the Government of India from 1st April 1932 no recoveries will be made from the Settlement Committee. The decrease is more than counterbalanced by larger receipts from college and inoculation and vaccination fees. The next year's estimate of 14 includes 11 on account of receipts from college fees and 3 on account of other receipts.

172. *Co-operative Credit.*—The increase of 42 in the ensuing year's estimate as compared with the current year's sanctioned and revised estimate is due to larger receipts from audit fees and to the recovery of the cost of special officers for the recovery of dues of co-operative societies.

Expenditure.

173. *Agriculture.*—The decrease of 24 in the current year's revised as compared with the sanctioned estimate is mainly due to savings in the provision for pay of establishment owing to the non-appointment of substitutes in leave vacancies, abolition of some posts and retirement of senior men under retrenchment orders. It is also due to smaller expenditure on boring operations and travelling. The decrease would have been larger but for extra expenditure amounting to 22 owing to the readjustment with retrospective effect of the pay of an officer of the Indian Agricultural Service under the orders of the Secretary of State in Council. The decrease of 46 in the next year's estimate as compared with the current year's sanctioned estimate is due to the omission of the provision for boring on account of the stoppage of boring operations and to smaller provision for travelling allowance and contingent charges. The decrease is partially counterbalanced by larger provision for pay of officers and establishments owing to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

174. *Veterinary Charges.*—The increase of 37 in the revised estimate as compared with the sanctioned estimate is due principally to larger expenditure (55) on the purchase of anti-rinderpest serum. It is also due to additional expenditure on account of the grant of special pay to the Director of Veterinary Services and to his travelling allowance in connection with attendance at meetings of the Imperial Council of Agricultural Research. The increase is partially counterbalanced by a contribution of 18 by the Government of India to meet the cost of the work done for them under the Live Stock Importation Act. The increase of 19 in the next year's estimate as compared with the current year's sanctioned estimate is mainly owing to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

175. *Co-operative Credit.*—The increase of 56 in the next year's estimate as compared with the current year's sanctioned estimate is mainly due to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months to larger provision for grants to supervising unions and to a provision of 17 for the appointment of special recovery officers for the recovery of dues of co-operative societies. The last mentioned amount is recoverable from the societies concerned and provision therefor has been made under the head XXIV—Agriculture.

176. *Works.*—The decrease of 2 in the revised estimate and of 6 in the next year's budget estimate is due to less expenditure on buildings in connection with the six Farms scheme than originally anticipated.

XXV and 35, Industries.

Revenue.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Industries	4	11	11	11½
Fisheries	..	1	1	½
Total ..	4	12	12	12

Expenditure (Transferred).

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Industries	1,21	3,66½	3,48	3,60
Fisheries	1	1½	1	..
Total ..	1,22	3,68	3,49	3,60

Revenue.

177. *Industries.*—The receipts under this head include sale proceeds of cloth and other miscellaneous receipts and receipts from the R. C. Technical Institute, Ahmedabad, provision on account of which has been transferred to this budget head from the head " XXI—Education " with effect from the current year.

178. *Fisheries.*—The receipts in connection with oyster culture operations in Sind which were formerly credited to the head " V—Land Revenue " are being credited to this head with effect from the current year.

Expenditure.

179. *Industries.*—The expenditure on industrial and technical education which was hitherto provided under the head " 31—Education " is now provided for under this head with effect from the current year. The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due to economy in travelling and leave allowances, scholarships, working charges of weaving schools and demonstrations, and reduction in the grants to the Victoria Jubilee Technical Institute and other technical and industrial schools. The increase in the budget estimate for the next year over the revised estimate is due to annual increments and owing to the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

180. *Fisheries.*—The current year's sanctioned and revised estimate include 1 for honorarium to Mr. Sorley for the preparation of a report on the fishing industry of the Bombay Presidency.

XXVI and 37, Miscellaneous Departments (Reserved).

Revenue.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(1) Examination fees	60	45	57	54
(2) Fees for inspection of Steam Boilers ..	1,40	1,59	1,60	1,61
(3) Miscellaneous	5	4	7	3
(4) Inspection of motor vehicles	13,40	12,78	13,07	13,05
Total ..	15,45	14,86	15,31	15,23
Deduct—Refunds { Reserved	—6	—7	6	—8
Deduct—Refunds { Transferred	..	—1	..	- 1
Total ..	15,39	14,78	15,25	15,14

Expenditure (Reserved).

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932 33.	Budget Estimate, 1933 34.
(1) Labour	78	79	76	80
(2) Inspection of Factories	1,26	1,29	1,24	1,29
(3) Inspection of Steam Boilers	1,49	1,43	1,31	1,32
(4) Inspection of motor vehicles	92	98	93	1,03
(5) Examinations	18	18	18	16
(6) Miscellaneous	14	13	13	7
Total ..	4,77	4,80	4,55	4,67

Revenue.

181. *Examination fees.*—The fees on account of the following items are credited to this head :—

(1) Fees for the Accountancy Diploma Examination ;

(2) Fees received by the Civil and Military Examination Committee ;

(3) Fees for the Sanitary Inspectors' Examination ; and

(4) Fees for the examination for the grant of certificates of competency to electrical contractors and wiremen.

The increase in the revised estimate and the budget for the next year is due to the anticipated increase in the number of candidates appearing for the G. D. A. and other examinations.

182. *Fees for Inspection of Steam Boilers.*—The current year's revised estimate shows an increase of 1 only over the sanctioned estimate. The small increase of 2 in the next year's budget takes into account the revised scale of fees for inspection of steam boilers which came into force from the 1st April 1932.

183. *Miscellaneous.*—The revised estimate of the current year is based on the progress of actuals. The budget estimate for the next year is based on past actuals and the decrease is due to a fall in the subscriptions for the Labour Gazette and in the number of advertisements published therein.

184. *Inspection of motor vehicles.*—The increase in the revised estimate and the budget estimate of the next year is due to the increase in the number of motor vehicles registered in 1932–33 and the estimated increase in the number likely to be registered in 1933–34 and the consequent increase in the numbers of driving licences, owners' permits and public drivers' permits.

Expenditure.

185. *Labour and Inspection of Factories.*—The slight decrease in the revised estimate of the Labour Office for the current year as compared with the budget estimate is due to economy in expenditure and one officer going on leave out of India. The decrease in the revised estimate of the Factory Department is due to economy and retirement of officers. The increase in the next year's budget under these heads is owing mainly to the fact that allowance has been made for the continuance of the emergency cut at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

186. *Inspection of Steam Boilers.*—The decrease in the revised estimate is due to retirement of officers and economy. The decrease in the next year's estimate as compared with the budget estimate of the current year is due to the abolition of the post of one Senior Inspector of Steam Boilers and Smoke Nuisances.

187. *Inspection of motor vehicles.*—The establishment dealing with the licensing of motor vehicles also deals with the licensing of other public conveyances in most of the districts and the total expenditure is divided in proportion to the receipts realised from the working of the Indian Motor Vehicles Act and the Bombay Public Conveyances Act, the share of the former only being debited to this head. The revised estimate is therefore approximate and subject to adjustment when the receipts under the two Acts are definitely known at the end of the year. The increase in the next year's estimate is owing mainly to the fact that allowance has been made for the continuance of the emergency cut at the rate of 10 per cent. for one month and at the rate of 5 per cent. for eleven months.

188. *Miscellaneous.*—The charges on account of the offices of the "Commissioner for Workmen's Compensation" and the "Controller of Rent" are provided under this head. The decrease in the next year's budget estimate as compared with the current year's budget estimate is due to the absence of provision for the administration of the Karachi Rent Restriction Act, 1929, which has not been extended.

37, Miscellaneous Departments (Transferred).

Expenditure.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(1) Preservation and translation of Ancient Manuscripts.	3	1½	1½	1½
(2) Examinations	13½	12½	11½	12
(3) Miscellaneous	5½	15	15	16
(4) Provincial Statistics	1	1	1	1½
Total ..	23	30	29	31

189. *Examinations.*—The reduction of 1 in the current year's revised estimates under " Examinations " is mainly due to the appointment of a Secretary to the Accountancy Diploma Board on lower pay.

190. *Miscellaneous.*—The increase of 1 over the revised estimate is due to the annual increment of the Assistant Backward Class Officer.

XXX and 41, Civil Works—Provincial—(Transferred).

	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
Revenue	48,31	43,02	42,05	40,13
Expenditure	1,00,78	94,31	93,30	96,35
Lump provision for regrant of lapses ..	..	15	12	5
Deduct—on account of probable lapses ..	..	—15	—12	— 5
Total ..	1,00,78	94,31	93,30	96,35

Revenue.

191. The receipts consist mainly of rents of buildings, tolls on roads, Transfers from the Central Road Development Account and Miscellaneous items. The decrease of 97 in the revised estimate for 1932–33, as compared with the budget estimate for the same year, is mainly due to a decrease of 14 under rents of buildings, 5 under receipts from the self-supporting workshop and 1,82 under receipts on account of electricity current duty, which is partly counterbalanced by an increase of 48 under ferry receipts in consequence of the revised procedure introduced by the Accountant General for the accounting of such receipts, 44 under tolls on roads, 58 under recoveries of expenditure and 46 under Transfers from the Central Road Development Account due to an additional amount having been made available for expenditure on works and repairs. At the same time, there is an increase of 92 under "*Deduct*—Refunds" mainly due to the write-back of certain receipts in connection with the Karachi Estate Board. The decrease of 2,89 in the Budget Estimate for 1933–34, as compared with that for 1932–33, is mainly due to a reduction of 8,18 under Miscellaneous on account of electricity current duty henceforth to be provided under XXXV-Miscellaneous as advised by the Auditor General, 11 under receipts from the self-supporting workshop due to revised procedure for accounting. At the same time, there is an increase of 48 under ferry receipts, 3,52 under tolls on roads due to imposition of new tolls, 6 under recoveries of expenditure, 1,58 under Transfers from the Central Road Development Account due to lapse of the year 1932–33 being taken into account in proposing provision for the year 1933–34. An increase of 20 is also anticipated under "*Deduct*—Refunds".

Expenditure.

192. The decrease of 1,01 in the revised estimate for 1932–33, as compared with the budget estimate for the same year, is mainly due to a decrease of 74 under original works, 17 under Repairs, 1,17 under Establishment and 4 under Grants-in-aid, partly counterbalanced by an increase of 46 under road works and repairs financed from the Road Development Account, 8 under Suspense and 3 under Stores. The increase of 2,04 in the Budget estimate for 1933-34, as compared with that for 1932–33, is mainly due to an increase of 1,28 under Communications (Road Development Account), 2,38 under Repairs (including Road Development Account), 9 under Establishment and 19 under Tools and Plant, partly counterbalanced by a decrease of 1,55 in the provision for original works, 9 under Grants-in-aid and 10 under Stores.

193. The grant under the head 41, Civil Works—Provincial—Transferred has been distributed as under :—

Works in progress	73
Road works to be financed from the receipts from the Petrol Tax Fund	16,28
Liabilities under the Workmen's Compensation Act ..	1
Discretionary grants	3,53
Repairs	39,07
Repairs—Road Development Account	30
Establishment	31,42
Tools and Plant	74
Grants-in-aid	8,36
Suspense	12
Expenditure in England—Stores	4
Deduct—English cost of Stores and Establishment ..	— 4,25
Lump provision for regrant of lapses	5
Deduct—on account of probable lapses	— 5
	96,35

194. The provision for works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

Police.—Construction of 120 quarters for the Headquarters Police, Surat (12).

Communication.—Constructing Warsa-Borzar Road, Section I, from Warsa to Umerpata (13); Dhadgaon-Shahada Road, Section IV (10); Improving Sadashivgad-Kadra Road (20).

195. Works financed from the petrol tax fund are shown in the Appendix to the Public Works Department Budget under the head 41—Civil Works—Provincial.

41, Civil Works—Provincial (Reserved).

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Expenditure	3,43	2,82	2,38	2,82

196. The decrease of 44 in the revised estimate for 1932-33, as compared with the budget estimate for the same year, is mainly due to the postponement, as a measure of retrenchment, of the change over of the entire electric installation at Government House, Ganeshkhind, on to the mains of the Poona Electric Supply Company and to non-payment of the Municipal General Tax in connection with Government House Buildings, Bombay, during 1932-33 as it is to be paid in arrears as advised by the Accountant General.

197. The grant for 1933-34 under the head 41, Civil Works—Provincial—Reserved has been distributed as under :—

Original works	25
Repairs	2,00
Establishment	54
Tools and Plant	3
	2,82

The provision of 25 for original works will be utilised on works in connection with Government Houses.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

198. In this Presidency the Public Works Department establishment is not separated into two distinct branches to deal separately with Irrigation and with Roads and Buildings or " Civil Works ". Much of the ordinary establishment executes work in connection with both branches. With a view to facilitate the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are included in one demand for grant under " 41, Civil Works."

199. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed to major heads in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is, however, necessary that there should be budget provisions for both of these items under all the major heads concerned which may correspond as nearly as possible with the sum that will be finally debited to those heads.

200. *Deccan and Gujarat Establishment.*—The total ordinary establishment charges are distributed over the budget estimates of the heads " XIII ", " 15 ", " 55 " and " 60 ", and the works of the late Development Department which have been transferred to the Public Works Department and which are provided under the head " 42 ", at the rate of 24 per cent. of the estimated cost of works and repairs under those heads. This percentage is based on an average of past actuals. The head " 41, Civil Works " bears the residual charges. In addition to the percentage provision for ordinary establishment each head is debited with the cost of special establishments, if any.

201. *Ordinary Tools and Plant.*—The original estimates are based on the requirements of the local officers. As the rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, Departments, etc., budget provision for tools and plant required for such works is made at that rate. The residue is distributed over all heads, including " 41 ", in proportion to the estimated outlay on works and repairs under those heads. For the purpose of the budget demand the total requirements for ordinary tools and plant are included in the demand under " 41, Civil Works ".

202. *Sind.*—The Lloyd Barrage and Canals Construction Project having been a self-contained unit till recently, the establishment engaged thereon was not employed on other works except in very few instances. It was, therefore, debited with the actual cost of its establishment and tools and plant charges, and a separate demand for it was presented under the head " 55 " under which all details of establishment were given. On account of the amalgamation of ordinary Public Works Department charges in Sind with those of the Lloyd Barrage and Canals Construction Project it is not now possible to distinguish the establishment and tools and plant which are employed solely in connection with the Project. Tools and plant charges have been provided in the manner set out in paragraph 201. And establishment charges have been assessed by viewing firstly the total provision required for ordinary establishment in the whole of Sind in 1933-34, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs in Sind excepting those of the Lloyd Barrage and Canals Construction, and treating the remainder as the establishment charges of the Project. In the final accounts establishment expenditure will be more accurately distributed in the manner explained in paragraph 199. The method of allocation here explained is only for the purpose of budget estimating.

203. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation and it is, accordingly, classified under the head " 59, Bombay Development Scheme ", to which head the cost of works and repairs in connection with that scheme is debitable. This establishment is, therefore, provided under that head, which also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer who now look after the Reclamation work, and Secretariat charges at 1 per cent. on the cost of works and repairs.

204. The details of the establishment and tools and plant charges except those of the special establishments and tools and plant required for survey works are given in the detailed budget estimates for " 41, Civil Works ", and the details of special establishments and tools and plant required for survey works are given in the detailed budget estimates of the heads concerned.

205. The demand under " 41, Civil Works " is divided into two portions ; " Civil Works—Reserved ", which consists of the demand on account of Government Houses only, and " Civil Works—Partly Reserved and Partly Transferred ", which includes the rest of the demand. It is treated as " Partly Reserved and Partly Transferred " because, as explained above, it includes provision for Irrigation establishment, which is Reserved, as well as for Roads and Buildings establishment which is Transferred.

XXXI and 42, Bombay Development Scheme.

206. These revenue heads of receipts and expenditure were opened in 1927-28 for those Bombay Development Schemes on which capital expenditure on major works was complete. The first scheme transferred from the heads XLII and 59 to the heads XXXI and 42 was the Industrial Housing Scheme in 1927-28. In the following year the water and electric supply schemes at Ambernath were similarly transferred. Subsequently the revenue and expenditure connected with the Salsette Water Supply were also shown under these heads. The provisions for works and repairs and maintenance of other suburban schemes and miscellaneous works were also made under the head "42". As a result of the abolition of the Development Department with effect from the 1st March 1930, all expenditure pertaining to its activities, except that of the Back Bay Reclamation Scheme, is now provided under budget heads charged to revenue and not under the capital head "59". In consequence of the abolition of the temporary Salsette Water Supply Sub-Division under the Executive Engineer, Thana Division, and the transfer of works in that sub-division to the Thana Sanitary Sub-division under the control of the Superintending Engineer, Public Health, Bombay, the receipts and expenditure of the Salsette and Ambernath Water Supply Schemes which were till then shown under the heads "XXXI and 42, Bombay Development Schemes" have been transferred to the heads "XXIII and 33, Public Health", respectively, with effect from 1932-33.

207. The provisions for the Industrial Housing Scheme, the Ambernath Electric Supply Scheme and for works and repairs and maintenance of all suburban schemes (other than Salsette and Ambernath Water Supply Schemes) and for miscellaneous works are shown in the following statements :—

Receipts.

	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(1) Rents from properties	7,04	7,63	7,98
(2) Sales of electricity	24	22	22
(3) Cotton cess receipts	16,72	12,50	15,00
(4) Miscellaneous	49	86	46
Total ..	24,49	21,21	23,66
(5) *Deduct*—Refunds	—1	—1	—1
Total under "XXXI, Bombay Development Scheme" ..	24,48	21,20	23,65

Expenditure.

	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Industrial Housing Scheme.			
(1) Original Works	3	5¾	2
(2) *Repairs and Maintenance—*			
(*a*) Annual repairs to chawls	55	54½	51¾
(*b*) General tax	75	77	74
(*c*) Water tax	24	26	24
(*d*) Halalkhore tax	20	22	20
(*e*) Sanitary stores	4	4	4
(*f*) Rent to be paid to the Port Trust for Sewri land ..	14	14	14
(*g*) License fee for Worli market	1	1	1
Total for Repairs and Maintenance ..	1,93	1,98½	1,88¾
(3) *Establishments—*			
(*a*) Pay of officers	5	5	6
(*b*) Pay of establishment	56	55	52½
(*c*) Allowances and honoraria	25	23	26
(*d*) Contingencies	4	4	2
(*e*) Pensionary charges	7	..	..
Total for Establishment ..	97	87	86½
(4) *S. S. 3—Trombay (North-West)—*			
(*a*) Original works	1¼	½	1¼
(*b*) Repairs and maintenance	4	3¾	2¾
Total for Trombay (North-West) ..	5¼	4¼	4
(5) *S. S. 6—Danda—*			
(*a*) Original works	¾	¼	¾
(*b*) Repairs and maintenance	½	..	..
Total for Danda ..	1¼	¼	¾
(6) *S. S. 7—Khar Model Suburb—*			
(*a*) Original works	8	6¾	7½
(*b*) Repairs and maintenance	¼	¼	¼
Total for Khar Model Suburb ..	8¼	7	7¾
(7) *S. S. 12—Suburban Trunk Roads—*			
Repairs and maintenance	1¼	1¼	1
(8) *S. S. 15—Ambernath Development—*			
(*a*) Original works	..	¼	..
(*b*) Repairs and maintenance	3¼	3¼	2¾
Total for Ambernath Development ..	3¼	3½	2¾

	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
(9) *S. S.* 16—*Shahar (Andheri Sector)*—			
Original works	..	8	6½
(10) *S. S.* 17—*Central Salsette Tramway*—			
(*a*) Original works	..	¼	..
(*b*) Repairs and maintenance	7	6¾	2¼
Total for Central Salsette Tramway ..	7	7	2¼
(11) *S. S.* 18—*Kirol North*—			
Repairs and maintenance	½	½	¼
(12) *S. S.* 23—*Ambernath Electric Supply*—			
(*a*) Original works	..	1¾	..
(*b*) Repairs and maintenance	14¾	15½	13¼
Total for Ambernath Electric Supply ..	14¾	17¼	13¼
(13) (*a*) G-1 (*a*) Quarters and offices in Bombay ..	8¾	13	13
(*b*) G-1 (*b*) Quarters and offices in Salsette ..	1¾	1¾	1¾
	10½	14¾	14¾
(14) Land acquisition	9	2	9
(15) Establishment (Public Works Department) ..	28	26	25½
(16) Tools and Plant	2	2	1
(17) General charges	10	..	..
(18) Interest	31,70	..	..
Grand Total under "42—Bombay Development Scheme".	35,64	3,85	3,65

Revenue.

208. The decrease in next year's estimate is mainly due to the reduction of 1,77 under " Cotton cess receipts ", Sale of electricity and miscellaneous receipts, partially counterbalanced by an increase of 94 under Rents from properties.

Expenditure.

209. *Industrial Housing Scheme—Original Works.*—This provision is for additions and alterations to the Development Department chawls in all the four areas.

210. *Repairs and maintenance.*—The increase of 5½ in the revised estimate is due to the increase in the municipal assessment which varies with the percentage of vacancies in the chawls. The decrease in next year's estimates occurs mainly under annual repairs to chawls due to curtailment of expenditure.

211. *Establishment.*—The decrease in the current year's revised and next year's estimates is mainly due to the omission of pensionary charges which have been excluded as the Development Department Schemes are no longer considered as commercial and partly to the application of the 2 annas cut to the pay of men newly appointed.

212. *Suburban Schemes—*

Trombay North-West—Original Works.—The provision proposed for next year is for filling of plots for sale and surveys and layout of roads.

Danda—Original Works.—The proposed provision is mainly for filling low-lying plots in the scheme and surveys and layout of roads.

Khar Model Suburb—Original Works.—The proposed provision is for filling in plots, survey and layout of roads, road construction and lighting of roads.

Suburban Trunk Roads.—The provision is for current repairs to the Kolwada-Borla Road in Trombay North-West.

Shahar (Andheri Sector).—The provision is for the completion of First Road in the Andheri Sector of Shahar.

Central Salsette Tramway—Repairs and Maintenance.—This provision is mainly for painting the deck portion of the Kurla over-bridge, and also for the maintenance of the tramway.

Ambernath Electric Supply—Repairs and Maintenance.—This provision is mainly for the running and maintenance of electric supply service.

213. *Interest.*—Interest charges are no longer to be debited to this head as the Development Department Schemes are no longer classed as commercial.

XXXII, Transfers from Famine Relief Fund and 43, Famine.

Revenue.

——	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Transfers from Famine Relief Fund ..	14,68	13,63	12,96	12,79
Total ..	14,68	13,63	12,96	12,79

Expenditure.

——	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
Statutory Provision for Famine Fund ..	..	..	..	..
Expenditure met from the Famine Relief Fund	11	..	..	..
Total, 43-A, Famine Relief ..	11	..	..	..
Total, 43-B, Transfers to Famine Relief Fund..	..	..	..	..
Grand Total ..	11	..	..	..

Revenue.

214. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the receipt head " XXXII-Transfers from Famine Relief Fund ". The current year's budget contemplated a withdrawal of 13,63 from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
8, Forest	600
15 (1), Irrigation	12,40,000
33, Public Health	1,00,325
34, Agriculture	22,000
For rounding	+ 75
	13,63,000

It is now anticipated that 12,96 will be required to be drawn in the current year from Famine Relief Fund for expenditure under the following heads :—

	Rs.
8, Forest	600
15 (1), Irrigation	11,87,000
33, Public Health	98,885
34, Agriculture	9,000
For rounding	+ 515
	12,96,000

215. It is proposed to draw 12,79 next year from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
8, Forest	400
15 (1), Irrigation	11,78,000
33, Public Health	1,00,273
For rounding	+ 327
	12,79,000

Expenditure.

216. Under the revised Schedule IV to the Devolution Rules the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine, and not, as formerly, also upon the construction of protective irrigation works or other works for the prevention of famine. But in any year when the accumulated total of the Famine Fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund is Rs. 75 lakhs at present, no provision has been made in next year's budget for the annual assignment.

217. The next year's budget does not provide for any expenditure on direct famine relief.

XXXIII and 45, Superannuation.

Revenue.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Contributions for pensions and gratuities ..	13,05	12,21	11,87	11,42
Deduct—Refunds	—4	—2	—4	—3
Total ..	13,01	12,19	11,83	11,39

Expenditure (Reserved).

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Superannuation and retired allowances ..	69,85	71,00	74,65	77,90
Compassionate allowances	74	65	66	63
Gratuities	27	25	34	78
Covenanted Civil Service pensions ..	1,02	1,05	1,08	1,03
Donations to service funds	13	14	14	14
Donations to Provident funds	21	27	25	25
Exchange	8	..	..	..
Equated payments of commuted value of pensions charged to capital	4,30	5,68	5,37	6,06
Deduct—Commercial Departments Pensions ..	—4,13	—3,33	—2,94	—2,92
Total ..	72,47	75,71	79,55	83,87

Revenue.

218. The decrease in the current year's revised and the next year's budget estimates, as compared with the current year's budget estimate, is due to—

(1) the starting of provident or pension funds by more District Local Boards and Municipalities for their employees taken on loan from Government and (2) to the reversion of a number of officers from foreign service.

Expenditure.

219. *Superannuation and retired allowances.*—The bulk of the expenditure under the major head "45, Superannuation, etc." is recorded under this minor head and continues to show an increase owing to the fact that the cost of the pensions based on the revised scales of pay sanctioned from 1920–21 onwards has not, as yet, reached its peak and also because every year larger amounts of pensions are being drawn from treasuries of this Government by pensioners belonging to other provinces who come to stay in this Presidency. The commuted values of these pensions are however recovered by this Government and are credited under the head "60-B, Payments of commuted value of pensions".

220. *Gratuities.*—Some expenditure on non-recurring gratuities and compassionate fund allowances which was formerly debited to the minor head "Compassionate allowances" has been transferred to this minor head with effect from 1932–33. This change in the classification of accounts is responsible for the increase in the current year's revised estimate. The increase in the next year's estimate, as compared with the current year's revised estimate, is mainly due to the write back to this head of one-fifth of the expenditure on gratuities to retrenched personnel which is debited, in the first instance, to the capital head "61, Payments to retrenched personnel".

221. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head " 60-B, Payments of commuted value of pensions " together with the interest accruing thereon, is to be repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this minor head.

The current year's budget estimate was framed after taking into account the probable expenditure for 1931–32 under the head " 60-B " whereas the revised estimate is framed after taking into account the actual expenditure under that head and this showed a decrease of nearly Rs. 3 lakhs as compared with the revised estimate for that year. Hence, the decrease in the equated payments.

The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that whereas the revised estimate includes equated payments in respect of the expenditure for the six years ending 1931–32 the next year's estimate includes those for seven years ending 1932–33.

222. *Deduct—Commercial Departments Pensions.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The decrease in the current year's revised and the next year's budget estimate, as compared with the current year's budget estimate, is due to smaller provisions for pensionary charges in respect of the Lloyd Barrage and other Irrigation works projects owing to reductions in establishment on which the pensionary charges are calculated. It is also due to pensionary charges not having been debited to the Development Department Schemes as it has been decided in the current year not to debit these charges with effect from 1930–31 since the commercial character of these schemes has disappeared.

45-A, Commutation of Pensions financed from Ordinary Revenue (Reserved).

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Amount transferred from the head "60-B, Payments of Commuted Value of Pensions"	....	2,23	1,95	1,77

223. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "45, Superannuation allowances and pensions." The pensionary charges of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "45." These debits to loan heads in relief of expenditure under the head "45" involve a utilisation of loan money to finance expenditure debitable to revenue. Government have therefore decided with effect from 1932-33 to utilise the debits of pensionary charges under loan heads in relief of expenditure under the corresponding capital head, namely, "60-B, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "45-A."

224. The decrease in the current year's revised and the next year's budget estimate, as compared with the sanctioned estimate, is due to less provisions for pensionary charges in respect of the Lloyd Barrage and other Irrigation works projects owing to reductions in establishment on which pensionary charges are calculated.

XXXIV and 46, Stationery and Printing.

Revenue.

—	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
Stationery Receipts	26	23	20	23
Sales of Gazettes and other Publications ..	1,26	1,17	81	82
Other Press Receipts	1,55	2,14	1,80	1,74
Total ..	3,07	3,54	2,81	2,79
Deduct—Refunds ..	—1	—1	—1	—1
Total ..	3,06	3,53	2,80	2,78

Expenditure (Partly Reserved and partly Transferred).

—	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
Government Presses	7,59	6,84	6,77	6,88
Printing at private presses	1	1	1	1
Purchase of Stationery Stores	3,86	3,68	4,02	3,48
Stationery supplied from Central Government Stores to Provincial Governments ..	1	½	½	½
Printing work done at Central Government Press for Provincial Government ..	..	½	½	½
Expenditure in England (Stores)	..	1,15	69	1,12
Exchange	1	..	..	..
Stationery supplied to Transferred Departments	1,48	1,70	1,35	1,60
Total ..	12,96	13,39	12,85	13,10

Revenue.

225. *Sales of Gazettes and other publications.*—The decrease in the current year's revised and the next year's budget estimate as compared with the current year's sanctioned estimate is due to the fall in the number of subscribers for the Indian Law Reports, to the less realisations expected from sales of Gazettes and other publications including the Bombay Civil List which is from now on to be published half-yearly instead of quarterly.

226. *Other Press Receipts.*—The decrease in the current year's revised and the next year's budget estimate is due to the reduced demands for forms.

Expenditure.

227. *Government Presses.*—The decrease in the current year's revised estimate is mainly due to the following reasons :—

(*i*) The reduction of Rs. 200 per mensem from the pay of the Superintendent, Government Printing and Stationery, in view of the grant of an overseas pay of £20 per mensem to him.

(*ii*) The grant of house-rent allowance at a lower rate to menials entertained after 21st September 1926.

(*iii*) The abolition of certain posts in the Government Central Press.

(*iv*) The restriction of the grant of dearness allowance only to those whose pay is subject to the emergency pay cut.

(*v*) Use of cheap materials and other economies effected as a measure of retrenchment.

(*vi*) Employment of men on reduced pay and non-entertainment of substitutes in leave vacancies.

The saving thus effected is counterbalanced by less recoveries on account of the printing work done for the Development Department, Lloyd Barrage and Commercial Departments.

The next year's increase is mainly due to the fact that provision has been made on the basis that the emergency cut in pay will be in force for one month at the rate of 10 per cent. and for eleven months at the rate of 5 per cent., partly counterbalanced by a decrease under contingencies.

228. *Purchase of Stationery Stores.*—The increase in the current year's revised estimate is due to less recoveries on account of the cost of stationery supplied to Lloyd Barrage and Commercial departments. The decrease in the next year's budget estimate as compared with the current year's sanctioned estimate is due to the 5 per cent. cut imposed by Government in stationery indents in view of the recommendation of the Reorganization Committee.

229. *Expenditure in England (Stores).*—The decrease in the next year's budget estimate as compared with the current year's sanctioned estimate is due to the curtailment of demands from England.

230. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the current year's budget a sum of Rs. 50,000 was earmarked for the work to be done for the Bombay Legislative Council. The cost of the printing work, etc., done for the Bombay Legislative Council during the year 1931-32 is Rs. 25,288.

XXXV and 47, Miscellaneous (Reserved).

Revenue.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Unclaimed Deposits	2,24	1,70	2,00	1,97
Sale of old stores and materials	11	3	11	3
Fees for Government audit	54	58	65	66
Other fees, fines and forfeitures	13	6	14	6
Miscellaneous	47	41	50	54
Rents, rates and taxes	15	15	15	15
Sale of land and houses, etc.	..	2	..	..
Recoveries of overpayments	87	50	56	70
Collection of payments for services rendered ..	47	2	48	30
Contributions	26	29	36	36
Electricity Duty	..	..	..	7,38
Receipts from Tobacco Duty	..	..	11,17	..
Total ..	5,24	3,76	16,12	12,15
Deduct—Refunds—				
Reserved	—53	—73	—68	—62
Transferred	— 2	— 2	— 1	— 2
Total ..	4,69	3,01	15,43	11,51

Expenditure (Reserved).

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Donations for charitable purposes ..	1,30	1,45	1,43	1,35
Charges on account of vagrants	6	4	12	6
Rewards for destruction of wild animals ..	1	..	..	..
Petty Establishments	1	1	—18	—11
Special commissions of enquiry	26	..	84	..
Irrecoverable temporary loans written off ..	19	15	19	18
Rents, rates and taxes	7	7	7	7
Contributions	84	4,79	6,12	4,82
Miscellaneous and unforeseen charges ..	1	1	2	1
Miscellaneous darbar charges	4	8	8	6
Expenditure in connection with collection of Electricity Duty (Bombay City) ..	..	..	..	10
Contribution payable to the Bombay Improvement Trust and Municipality out of the collection of the Tobacco Excise Duty in the Bombay City	..	..	11,17	..
Total ..	2,79	6,60	19,86	6,54

Revenue.

231. *Unclaimed Deposits.*—The increase in the revised estimate and the budget estimate for the next year is based on the progress of past actuals.

232. *Fees for Government audits.*—The increase in the revised estimate and the budget estimate for the next year is due to the revised rates of fees sanctioned in October 1931.

233. *Miscellaneous.*—The increase in the revised estimate is based on past actuals and the increase in the next year's budget estimate takes into account the amount of the estimated sale proceeds of His Excellency the Governor's motor cars.

234. *Contributions.*—The increase in the revised estimate and the budget estimate for the next year is due to the contribution of 9 made by the Central Government for the agency work done by this Government in respect of the Military Lands Scheme.

235. *Electricity Duty.*—The receipts under this head are credited under "XXX" during the current year. It has now been decided to credit the receipts under this head from 1933-34. The estimate for the next year is based on the progress of actuals.

235-A. *Receipts from Tobacco Duty.*—Government have been advised that realisations under the Tobacco Duty (Town of Bombay) Act IV of 1857 are provincial revenue and consequently they should be credited to the Government account and the vote of the Legislative Council obtained for disbursements therefrom. This has not been done in previous years as the legal position was not realised. Credit has been taken under this head while disbursements are to be made to the Bombay Municipality and the Bombay Improvement Trust after deducting charges of collection (see paragraph 241-A).

Expenditure (Reserved).

236. *Donations for charitable purposes.*—The decrease in the revised estimate compared with the sanctioned estimate for the current year is due to anticipated savings in the grant to the Children's Aid Society and non-utilisation of the grant for Aden due to the transfer of that Administration to the control of the Government of India, partly counterbalanced by additional requirements owing to the payment of arrears of grants to certain societies for the prevention of cruelty to animals. The provision in the budget estimate for the next year is based on past actuals.

237. *Charges on account of vagrants.*—The increase in the revised estimate is due to the large number of bad characters deported from Bombay during the last riots.

238. *Special commissions of enquiry.*—There is no sanctioned estimate under this head. An expenditure of 84 has been incurred under this head on account of the Reorganisation Committee and has been shown in the revised estimate for the current year.

239. *Petty Establishments.*—The decrease in the revised estimate and the budget estimate for the next year is due to more recoveries anticipated on account of the Tobacco Establishment.

240. *Contributions.*—The increase in the revised estimate is due to the payment of 1,24 and 4,00 for the years 1931–32 and 1932–33 respectively on account of the guarantee to the Railway Board for the Sind Left Bank Feeder Railways as against the provision of 4,00 on that account. In the next year's estimate a provision of 4 lakhs has been made. A reduction of 6 has been made under this head on account of the termination of the guarantee required by the Government of India for the Sukkur-Karachi telephone line, counterbalanced by the provision of equal amount for the charge on account of the difference between the concession rates and the full rates on Foreign State Service Telegrams.

241. *Expenditure in connection with collection of Electricity Duty.*—The amount of 10 provided in the next year's budget includes 8 on account of rebate on the Electricity duty collected since it has been decided that the amount of rebate should appear in Government accounts.

241-A. *Contribution payable to the Bombay Improvement Trust and Municipality out of the collection of the Tobacco Excise Duty in the Bombay City.*—Bombay Act I of 1932 amended the Tobacco Duty (Town of Bombay) Act IV of 1857 and increased the rate of duty on tobacco imported into the town of Bombay from Rs. 7-8-0 to Rs. 30 per maund with effect from 19th March 1932. The measure was passed by the Legislative Council on the understanding that the revenue accruing from the enhancement of the duty would be utilised for the purposes of the Bombay Improvement Trust. Since the rate of tax was previously one-quarter of what it is now and the receipts from the tax fluctuate from year to year Government decided that the Bombay Municipality should receive a share of the proceeds of the enhanced tax calculated at the same rate per maund as they previously realised. They therefore decided that the net receipts from the Tobacco Duty (inclusive of license fees, fines, warehouse rents, etc.), after deduction of the whole expenses of collection should be distributed in the proportion of one-fourth to the Bombay Municipality and three-fourths to the Bombay City Improvement Trust, with effect from 19th March 1932. The gross receipts are estimated to be 12,44 and the gross collection charges to be 1,27. The net disbursement comes to 11,17 which is provided under this head (see paragraph 235-A).

47, Miscellaneous (Transferred).

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Special Commissions of Enquiry ..	....	....	½	....
Contributions	2,83	3,29	2,93	3,01
Rents, Rates and Taxes	2,69	2,01	1,86	1,86
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	....	1	½	....
Total ..	5,52	5,31	4,80	4,87

242. *Contributions.*—The decrease in the revised estimate as compared with the budget estimate of the current year is due (1) to the fact that the provision of 25 for grants on account of water supplied at concessional rates from the Poona Cantonment Water Works will not be utilised as the system of paying such grants is to be given effect to from 1933–34, and (2) anticipated savings in the grants to Local Boards for expenditure on elections and maintenance of clerical establishments. The decrease in the next year's budget as compared with the current year's budget estimate is mainly due to (1) reduction in the provision in the grant to Local Boards for expenditure on elections from 60 to 5, as no general elections are to be held and only provision for bye-elections has been made, and (2) reduced provision for miscellaneous grants to local bodies and private institutions. The decrease is partly counterbalanced by—

(1) an increase in the provision for grants to District Local Boards on account of Chief Officers and Engineers owing to—

(*a*) the constitution of the new Dadu District; and

(*b*) increments to existing incumbents; and

(2) provision of 25 on account of grant-in-aid to Village Panchayats.

243. *Rents, Rates and Taxes.*—The current year's budget estimates include the following provision only, viz. :—

Payment of general taxes to the Municipality for the year 1931-32, on account of the assessment of non-residential provincial buildings situate within the limit of the Bombay Municipality	2,01

As the total tax payable on account of these buildings amounts to 1,86 only, the provision has been reduced from 2,01 to 1,86 in the revised estimates. The same provision is made in the next year's estimates and is calculated as under :—

General tax on account of central and provincial buildings	5,44
Deduct—Amount transferred to central Government on account of their buildings	—2,79
Deduct—Amount transferred to "41—Civil Works", "59—Bombay Development Scheme" and other budget heads	—79
Total ..	1,86

XL and 52, Extraordinary Receipts and Charges.

Revenue.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Sale of other Government assets	..	..	35	..
Sale of land	6,55	15,80	20,11	24,55
Other items	3,05	..	60	..
	9,60	15,80	21,06	24,55
Deduct—Refunds ..	..	..	—6	—9
Total ..	9,60	15,80	21,00	24,46

Expenditure (Reserved).

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Expenditure on retrenched personnel—				
(A) *Civil (Non-Commercial)*—				
(1) Leave Salary	3	..	3,28	1,95
(2) Travelling Allowance	..	..	18	4
(B) *Joint Establishment—Public Works*—				
(1) Leave Salary	..	..	52	61
(2) Travelling Allowance	..	..	2	..
Deduct—Expenditure transferred to XIII-Irrigation etc., works for which capital accounts are kept—working expenses ...	..	..	—16	—10
Total ..	3	..	3,84	2,50

Revenue.

244. *Sale of other Government assets.*—The current year's revised estimate of 35 represents the sale proceeds of certain securities.

Sale of land.—The details of provisions under this minor head are given below :—

—	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Barrage lands	15,00	20,00	24,00
Other lands	80	11	55
	15,80	20,11	24,55

The increase in the current year's revised estimate is mainly due to anticipated sale of Barrage lands on a larger scale partly counterbalanced by smaller receipts from other waste lands.

The increase in the receipts from Barrage lands in the next year, as compared with the current year's revised estimate, is due to the fact that the amounts of instalments of payments in connection with sales effected in earlier years have been taken into account in addition to receipts from sales anticipated in that year.

245. *Other items.*—The revised estimate of 60 represents the sale proceeds of investments of the Bombay Board of Film Censors in respect of the repayment of subsidies paid to it in previous years, and the anticipated credit to this head of the cash balance and securities in respect of the Presidency Educational Local Fund—Pension Fund.

246. *Refunds.*—The provisions under this item are in respect of refunds of deposits recovered in advance by the Barrage Mukhtiarkars when sales are not sanctioned by the Revenue Officer or the Assistant Revenue Officer, Lloyd Barrage Scheme.

Expenditure.

247. As a measure of economy certain staff had to be retrenched in the last and in the current year. Under orders of the Auditor General the expenditure on leave salary and travelling allowance granted to retrenched personnel has been debited to the head "52, Extraordinary charges—Expenditure on retrenched personnel". The share of such expenditure debitable to the Public Works Department has been shown separately and that on account of the Irrigation Department transferred to the head "XIII-Irrigation etc., works for which capital accounts are kept—working expenses" by deduction of expenditure under this head.

Payments of 3,84 and 2,50 respectively are expected in the current and in the next year under this head.

Receipts and Expenditure under the control of the Secretary of State.

Revenue.

Major Head.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Medical—Write back of charge for pay of an officer	..	..	3	..

Expenditure.

Reserved.

Major Head.	Accounts, 1931-32.		Budget Estimate, 1932-33.		Revised Estimate, 1932-33.		Budget Estimate, 1933-34.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
5, Land Revenue ..	..	..	..	..	..	..	5	..
22, General Administration ..	11	39	10	..	7	1	8	29
24, Administration of Justice ..	1	..	1	..	1	..	1	..
25, Jails ..	1	..	..	..	..	..	..	..
26, Police	..	1	..	1	..	1	..	1
45, Superannuation ..	1	2,81	1	2,66	1	2,84	1	2,76
Exchange ..	..	..	..	..	..	—1	..	..
Total ..	14	3,21	12	2,67	9	285	15	3,06

Transferred.

Major Head.	Accounts, 1931-32.		Budget, Estimate, 1932-33.		Revised Estimate, 1932-33.		Budget Estimate, 1933-34.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
32, Medical ..	4	..	4	..	3	..	8	14
33, Public Health ..	..	4	..	..	..	..	..	..
Total ..	4	4	4	..	3	..	8	14

248. The expenditure incurred by the Secretary of State is on account of such items as law charges in connection with Privy Council appeals, equipment allowance of the Governor designate, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowances of officers on first appointments, pensionary charges due to allocation of military retired pay, etc.

Receipts and Expenditure in England under the control of the High Commissioner.

Revenue.

Major Head.	Accounts, 1931–32.	Budget Estimate, 1932–33.	Revised Estimate, 1932–33.	Budget Estimate, 1933–34.
VI, Excise Miscellaneous	1	..	..	..
XXI, Education	..	..	1	..
XXXIII, Receipts in aid of Superannuation	7	..	2	..
XXXIV, Stationery and Printing	1	1	1	1
Total ..	9	1	4	1

1249. The revenue receipts of the High Commissioner are mainly recoveries of overpayments and receipts of the sales of Government publications.

Expenditure.

(Reserved.)

Major Head.	Accounts, 1931–32.		Budget Estimate, 1932–33.		Revised Estimate, 1932–33.		Budget Estimate, 1933–34.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	37	14	..	5	2	6	1	5
22, General Administration ..	1,31	4,32	1,48	3,43	1,31	4,09	1,52	4,13
24, Administration of Justice ..	5	2,23	83	2,14	5	1,76	82	1,42
25, Jails and Convict Settlements ..	4	34	9	43	7	40	12	6
26, Police ..	59	3,62	31	4,17	39	3,44	16	3,18
37, Miscellaneous Departments ..	22	6	17	18	23	6	22	6
45, Superannuation Allowances and Pensions.	1,83	13,43	2,00	14,40	1,92	13,81	2,12	14,80
46, Stationery and Printing ..	62	..	..	..	4	..	9	..
47, Miscellaneous ..	1	..	..	..	2	1	1	..
52, Extraordinary charges.	..	..	..	..	2	..	8	..
Lump deduction for probable savings ..	..	..	−21	−83	..	..	−22	−55
Total ..	5,04	24,14	4,67	23,97	4,07	23,63	4,93	23,15

Expenditure.

(Transferred.)

Major Head.	Accounts, 1931–32.		Budget Estimate, 1932–33.		Revised Estimate, 1932–33.		Budget Estimate, 1933–34.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
6, Excise	29	..	28	15	29	15	12	2
8, Forest	1	1,24	1	1,39	1	1,27	2	1,05
9, Registration ..	16	..	..	..	..	..	..	..
31, Education ..	26	1,11	25	1,20	16	1,03	15	1,01
32, Medical	19	1,30	10	1,32	2	1,24	5	1,42
33, Public Health ..	2	56	14	43	5	19	11	62
34, Agriculture ..	13	48	6	73	7	54	16	47
35, Industries ..	4	..	2	..	4	..	..	..
41, Civil Works ..	24	2,21	31	3,52	14	3,21	7	4,14
Lump deduction for probable savings ..	..	..	—6	—23	..	..	— 3	—20
Total ..	1,34	6,90	1,11	8,51	78	7,63	65	8,53

250. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling overseas pay, pensions, etc. The decrease in the revised estimate for 1932–33 as compared with the current year's budget estimates is partly due to certain officers who, it was thought, would go on leave not having done so and partly to less provision under " 45, Superannuation allowances and pensions " in accordance with the number of cases now on the books of the High Commissioner. The next year's budget estimates allow for the continuance of the emergency cut for one month at the rate of 10 per cent. and for eleven months at the rate of 5 per cent. and also take into account the average annual increase in pensionary charges.

52-A, Capital Outlay on Forests not charged to Revenue (Transferred).

—	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
52-A, Capital Outlay on Forests	58	1,29	1,18	1,24
Deduct—Amount transferred to the head " 8-A, Forest Capital Outlay charged to Revenue "	—58	—1,29	—1,18	—1,24
Total ..	..	..	..	..

251. All forest expenditure of a capital nature is brought to account, in the first instance, under the major head " 52-A, Capital Outlay on Forests not charged to Revenue ", such portion as it may be decided to finance from revenue being transferred at the end of the year to the major head " 8-A, Forest Capital Outlay charged to Revenue." No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to " 8-A, Forest Capital Outlay charged to Revenue."

252. The decrease (11) in the current year's revised as compared with the sanctioned estimate is due to the curtailment of expenditure mainly on working plans and dead stock articles as a measure of retrenchment.

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55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

253. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head " 55." The capital expenditure on these works may be defrayed from general revenues of the year or from the Famine Relief Fund or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc.; but the major head " 55 " is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year or from the Famine Relief Fund are deducted in lump from the gross provision under this head and shown under a separate head " 16 ".

254. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year are shown below :—

	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
Lloyd Barrage and Canals Construction—				
Gross expenditure excluding interest charges.	2,40,48	1,32,17	1,46,67	76,38
Deduct—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to " 5—Land Revenue "	—20	—20	—20	—20
	2,40,28	1,31,97	1,46,47	76,18
Add—Interest charges to be met from loan funds	1,00,42	1,02,67	97,35	1,04,90
Total, Lloyd Barrage and Canals Construction.	3,40,70	2,34,64	2,43,82	1,81,08
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat	20,83	17,62	15,26	8,86
Total ..	3,61,53	2,52,26	2,59,08	1,89,94
Lump sum provision for regrant of lapses ..	..	..	..	10
Deduct—Probable lapses in the budget year ..	..	..	..	—10
Grand Total ..	3,61,53	2,52,26	2,59,08	1,89,94

255. In connection with the Lloyd Barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works in Sind and the Deccan are concerned, the revised estimate for the current year shows a decrease of 2,36 when compared with the current year's budget estimate. The decrease is mainly due to savings of (i) 2,09 on the grant for improvements to the Fuleli Canal on account of low tendered rates and want of sanction to plans and estimates for certain works, and (ii) 60 on the grant for the Nira Right Bank Canal Project on account of final savings on the completion of certain works, delay in land acquisition proceedings, and slow progress on other works, partly counterbalanced by additional amounts required for certain other works in Sind.

256. The budget estimate of 8,86 for 1933-34 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project shows a decrease of 8,76 in comparison with the current year's budget estimate. The decrease is due to the fact that most of the projects are approaching completion and consequently smaller provisions than in previous years are required for them. The details of the works on which the next year's budget provision will be spent are given in the Public Works Department detailed budget estimate for the head "55".

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS SCHEME FOR THE YEAR 1933-34.

I—Introduction.

257. In previous years it has been customary to give the history of the scheme and describe the progress of the works and the items proposed to be carried out. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the commencement of the *Kharif* season of that year. It will therefore be superfluous to recapitulate what is now past history. Since a note is furnished with the Budget with a view to show the progress on the construction of the scheme, it would seem sufficient now to indicate what items of construction remain and the action proposed to be taken in regard to them.

258. As already known, the Scheme comprises a Barrage across the Indus to provide an assured supply of water to 3 canals taking off on the Right and 4 on the Left Bank of the River as shown below :—

Barrage.

Right Bank Canals.	Left Bank Canals.
North Western Canal.	Rohri Canal.
Rice Canal.	Nara Supply Channel (to feed the Eastern Nara).
Dadu Canal.	Khairpur Feeder East.
	Khairpur Feeder West.

II—Barrage and Head Regulators.

259. This section of the Project consisted of the following :—

(*a*) Construction of the Main Barrage consisting of 66 spans, each 60 feet wide, with 2 land spans, and with 2 bridges over it (one for traffic and the other for manipulating the gates).

(*b*) Construction of 7 head regulators over the 7 canals noted above consisting in all of 55 spans each of 25′ (23 spans on the Right and 32 on the Left Bank).

(*c*) Construction of Guide Banks on either side both upstream and downstream of the Barrage.

(*d*) Construction of the Right and the Left Bank Divide Walls for controlling silt velocities and levels to suit the required conditions of entry of water into the Canals.

All the above items of works have been completed and are in operation and hereafter they are to be maintained in working order.

Plant and Machinery.

260. The above works were largely carried out with the aid of machinery consisting chiefly of the following items :—

(*i*) Railways for the transport of materials and labour.
(*ii*) Electric Power Plant for furnishing motive power and light.
(*iii*) Two Dredgers for excavating foundations, and other craft for transport of materials and labour.
(*iv*) Pile Driving Plant for constructing Cofferdams.
(*v*) Cranes of different capacities for lifting materials.
(*vi*) Quarry Plant and Stone Dressing Machinery.

Item (*ii*).—The Electric Power Plant has been sold to the North-Western Railway in October 1931 and the value realised. Other plant and machinery is being collected and reconditioned under the supervision of a Special Disposal Officer (viz., the Executive Engineer, Plant Division) who deals with enquiries, propaganda, and the general disposal of the plant.

III—Canals.

261. The chief items of work on the Canals and distributaries are :—

(*i*) Earthwork.
(*ii*) Construction of Cross Regulators, falls, bridges etc.

The present position with regard to these works is as follows :—

RIGHT BANK CANALS.

North Western Canal.

262. Only one regulator at R. D. 21000 and one Bridge at R. D. 69500 of the Ratodero Branch were remaining at the end of March 1932, and they have been completed during the current year.

Some small buildings are under construction.

The work of excavating watercourses is in hand. In the Nasirabad Tahsil it is being carried out by the Baluchistan Agency.

Compensation for land acquired in the Nasirabad Tahsil is not yet settled. Similarly, compensation for the military lands taken up in the late Lloyd Barrage Circle has not yet been decided.

The work of modules and drains is remaining to be completed.

Rice and Dadu Canals in the Western Sind Circle.

263. All works have been completed except watercourses in the *Na-Kabuli* lands. Watercourses in the areas, which are being sold, are being constructed when the necessity arises.

On the Rice Canal the remodelling of the Ghar, Dhamrao and Mehar branches remains, which will be done during the next 3 cold weathers.

Rohri Canal.

264. As stated above all works have been practically completed.

Under the sub-head B—Land, strips of land are to be acquired for roads and plantations. The question of payment for land acquired in the Khairpur State is under settlement by the Revenue Officer.

Surfacing with bitumen and sand carpet remains to be done on some of the Bridges and Regulators.

Provision has been made in the next year for constructing light foot bridges to restore communication cut off by the new channels.

A few remaining buildings are under construction. They are mostly of the smaller types.

Earthwork has been completed.

Groyne work in Nos. I, V and VI Divisions remains ; this will be done in 1933-34. Plantations have been started along canal banks and this work is to be continued.

Modules are in progress ; they will also be under construction in 1933-34.

Watercourses are under construction, and are expected to be completed in the occupied areas in 1933–34. This work in the remaining areas will be carried out as the demand arises.

Hume pipe culverts over road crossings will also be completed.

The work of constructing drains is yet to be taken in hand.

Eastern Nara Canals.

265. The canals under this system have been completed. They have been working since the *Rabi* of 1931. The work on the Nara Cut is approaching completion and only gaps will require to be filled in during the first 2 months of the next year (1933–34).

On the Khipro Canal, the work of constructing distributaries, drains and watercourses is almost completed. Only small items are remaining.

On the Mithrao System one aqueduct is to be provided across the Naokot Branch and it will be constructed in 1933-34.

Work is also being done on watercourses and modules. Gaps in distributaries remain here and there which will be finished in 1933-34

Plantations have been started along canals.

Remodelling of the Dim Minor of the Jamrao Canal will be done during 1933-34.

The remaining work of watercourses will be done after 1933-34 as lands are being occupied.

IV—Manchar Drainage Scheme.

266. The Manchar Drainage Scheme comprising the following items has been almost completed :—

(*a*) New Cut from Manchar Lake to Aral Laki to carry flood water into the Indus.

(*b*) A Regulator over the above cut.

(*c*) Widening and deepening of Aral Manchar to drain Manchar Lake into the Indus.

(*d*) A Regulator on the Drain.

(*e*) Containing banks round the Manchar Lake to prevent water from spreading into Canal areas.

V—Flood Protective Bund Scheme.

267. The only works of some magnitude which are under construction (in the Western Sind Circle) are in connection with the Flood Protective Bund Scheme.

This Flood Protective Bund Scheme consists of the following works :—

(1) Constructing Flood Protective Bund from Aral Laki to mile 156 along Khirtar Branch.

(2) Widening Main Nara Valley Drain.

(3) Constructing Masonry Groynes to divert the Gaj Nai floods to the South-East.

A part of the Flood Protective Bund (to a reduced section) connecting the Western end of the Manchar Containing Banks with the tail of the Johi Branch and Northwards along the right bank of the latter has already been completed for a total length of 34·6 miles up to a point where Johi Branch turns South. Also certain other works connected with the diversion of Gaj Nai waters have already been completed. The further raising of the Flood Protective Bund in the above length to the full designed section is in progress.

A part of the Main Nara Valley Drain from the point of its crossing the Johi Branch to the Manchar Lake has also been completed.

The following items of the above Flood Protective Bund Scheme are proposed to be carried out in 1933-34 :—

(*i*) Completion of the Main Nara Valley Drain in a length of 45·5 miles from Manchar Lake.

(*ii*) Raising of the Flood Protective Bund in miles 0 to 39·6 to the full designed section.

(*iii*) Construction of bridges at crossings of important roads with the Main Nara Valley Drain as well as sluices along its banks at required places to drain off irrigation water.

(*iv*) Construction of buildings mostly of a minor type along the Flood Protective Bund and the Main Nara Valley Drain.

VI—Accounts.

Receipts.

268. The Scheme has started earning revenue and receipts on account of the share of consolidated revenue will be classified under the head " XIII." Miscellaneous receipts on account of sale of trees and tender forms will also be classified under " XIII."

This note, however, deals with the construction side of the scheme. The realisations from sale of plant and machinery are being credited under " Receipts on Capital Account." In the current year the receipts on capital account will amount to about Rs. 12·5 lakhs (including credits of the previous year adjusted this year), and during the year 1933-34 they are expected to amount to a minimum of Rs. 2 lakhs. Realisations from land sales during the current year are expected to be Rs. 20 lakhs and Rs. 24 lakhs next year.

Expenditure.

The expenditure includes outlay on the following items :—

Works.—Including the cost of land, the staff charged to works, the expenditure on sub-rectangulation and on the working of Dragline Machines of which 9 are still working.

Establishment.—Salaries, allowances and contingent expenditure of all officers and establishment.

Tools and Plant.—Expenditure on ordinary tools and plant.

Suspense.—Expenditure on the reserve of stock required for the several works.

Figures of expenditure.

Minor head.	Actuals, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
	(In thousands of rupees)			
Works	2,15,00	1,19,07	1,37,14	51,24
Establishment	34,81	28,12	26,98	24,85
Pensionary charges	2,42	1,96	1,63	1,64
Tools and Plant	—4	1,57	1,59	65
Suspense	—3,15	—3,48	—8,37	—20
Less—Receipts on Capital account.. ..	—8,76	—15,27	—12,50	—2,00
	2,40,28	1,31,97	1,46,47	76,18
Interest charges—				
(*a*) met from loan funds	1,00,42	1,02,67	97,35	1,04,90
(*b*) met from refund of custom duty ..	10	10	10	10
(*c*) met from receipts from Barrage land sales .	..	15,00	20,00	24,00
	1,00,52	1,17,77	1,17,45	1,29,00
Total ..	3,40,80	2,49,74	2,63,92	2,05,18

259. Taking the figures exclusive of interest charges there is an increase of 14,50 in the revised estimate as compared with the budget estimate for 1932-33 as shown below :—

	Increase (+) Decrease (—) (In thousands.)
Works	+ 18,07
Establishment	— 1,14
Pensionary charges	— 33
Tools and plant	+ 2
Suspense	— 4,89
Receipts on capital account..	+ 2,77
	+ 14,50

Works.—The increase of 18,07 is due to the reasons explained below :—

(*i*) Rapid progress on works in connection with the Flood Protective Bund Scheme in the Manchar Drainage Division.

(*ii*) Carrying out certain unfinished items of works on the Barrage and Head Regulators which were expected to be completed during the year 1931-32 but which could not be completed in that financial year.

(*iii*) During previous years, receipts on account of sale of plant, etc., were erroneously credited to I—Works (VI—Special Tools and Plant), while they should have been shown under " Receipts on Capital Account." This has

since been adjusted in the current year's accounts by debit to works and credit to "Receipts on Capital Account". This has resulted in an excess of 6,72 on works.

(*iv*) Additional funds required in the Rohri Canal Circle for the following :—

(*a*) Completion of Khairpur Feeder West. In the Budget estimate, provision was made for a portion up to Abdul Wah but subsequently the entire length up to the tail was completed.

(*b*) Re-sectioning banks of main Canal and Branches and patrolling and testing canals. At the time of preparing budget estimates the Executive Engineers could not prepare a proper forecast of expenditure on the above items.

(*c*) Construction of modules at heads of watercourses was not proposed to be carried out this year, consequently no provision for this was made in the budget estimate. It was subsequently decided in December 1931 that this work should also be undertaken in the current year, hence additional funds are required.

(*d*) Where the Rohri Canal ran in high banking, it was found necessary to increase the section of the banks for safety.

(*e*) Additional cross regulators have been found necessary in view of the experience gained in the working of the canal.

(*f*) Very rapid progress on some works has been made, hence more funds are required.

Establishment.—The decrease is due to saving in establishment expenditure on account of reduction in staff as well as stoppage of Barrage and house-rent allowances.

Pensionary Charges.—The decrease is due to reduction in the establishment charges.

Suspense.—The saving is due to the clearance of the balances of the late Transport and Supply Division.

Receipts on capital account.—The decrease in receipts is due to the fact that the sales of plant and machinery are not expected to be effected according to the budget estimate.

270. The decrease of 55,79 in the budget estimate for 1933-34 as compared with that for the current year is due to the fact that the works are approaching completion.

Works.—The provision (51,24) is sub-divided into the following sub-heads :—

B—Land	40
D—Regulators	1,61
E—Falls	24
F (1) Cross Drainage Works	25
G—Bridges	1,00
H—Escapes	18
K—Buildings	3,39
L—Earthwork	2,10
M—Plantations	1,60
O—Miscellaneous	37
P—Maintenance	27
III—Distributaries	9,82
IV—Drainage Works	11,59
V—Watercourses	11,06
VI—Special Tools and Plant	1,51
Sub-Rectangulation	1,85
Work-charged Establishment under the Revenue Officer ..	4,20
Deduct—Credit on account of adjustment of cost of settlement work done by the Assistant Revenue Officer	—20
	51,24

No remarks are necessary with reference to small items. Notes on the large items are as follows :—

D—Regulators.—Provision has been made for the remaining regulators on the Ratodero Branch and on the Rice Canal.

K—Buildings.—Provision is made for constructing the remaining buildings intended mainly for the Canal Establishment such as sluice establishment quarters, Darogas' Landhis, etc.

L—Earthwork.—Provision is mostly for the remodelling of old channels in the Rice Canals Division and for groynes.

M—Plantations.—Plantations have been started along the Canals and this work is to be continued. The provision is made for establishing nurseries and planting out.

III—Distributaries.—Provision is made for completion of Distributaries and Minors including construction of modules.

IV—Drainage Works.—Provision is mainly for the Flood Protective Bund Scheme to be carried out in the Khirtar and Manchar Drainage Divisions.

V—Watercourses.—Provision for watercourses is on account of land as well as for construction of watercourses and their crossings.

Establishment.—On account of the amalgamation of the Lloyd Barrage and Canals Construction Project charges with the ordinary Public Works Department charges in Sind on the advent of the post-Barrage conditions, it is not now possible to distinguish the establishment specifically employed for the Project from the ordinary Public Works Department establishment in Sind and provide for it accordingly. The next year's budget provision (24,85) for the Project has, therefore, been arrived at as under. The same procedure was followed in framing the current year's budget for establishment :—

From the total provision for ordinary establishment charges of Sind an amount calculated at 24 per cent. on the estimated expenditure on all works and repairs, in Sind (excepting the " works " expenditure on the Project under the head " 55 ") has been deducted and to the amount thus arrived at has been added the cost of special establishments employed specifically on the Project.

The details of ordinary establishment charges of the whole of Sind are shown in the Public Works Department Budget Estimate under the head " 41, Civil Works " and the amount therefor has been included in the demand for grant under that head, while the details of the special establishments employed specifically on the Project are shown in the Public Works Department Budget Estimate under the head " 55 " and the amount therefor is included in the demand for grant under that head. In this connection, attention is invited to the " Note on the budget provision and final debit of expenditure on Public Works Department Establishment and Tools and Plant charges " on pages 80–81 *ante.*

Tools and Plant.—For the reason explained under " Establishment " it is not now possible to keep separate accounts of tools and plant actually required for the Barrage and non-Barrage works and to budget for them accordingly. It has therefore been decided that the total provision for tools and plant for the whole Presidency (after deducting credits at 3 per cent. in respect of works carried out for other Governments, Departments etc.) should be distributed to all heads in proportion to the estimated outlay on works and repairs under those heads. The next year's provision for tools and plant for the Project has been arrived at on this basis. The details of the tools and plant charges for the whole Presidency are shown in the Public Works Department Budget Estimate under the head "41, Civil Works " and the total amount has been included in the demand for grant under that head.

Suspense.—There is a minus provision under this head which represents credits anticipated on account of issues from stock which will be debited to works in progress and credited to Suspense.

Receipts on capital account.—It is expected to realise at least Rs. 2 lakhs in the ensuing year from the sale of plant.

APPENDIX A.

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

General Abstract of Budget Estimate, 1933-34.

Name of Circle or Division.	Actual Expenditure, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1	2	3	4	5
I—WORKS.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle.				
Works in progress	42,64,216	3,76,000	.....*	.....*
Northern Sind Circle.				
Works in progress	29,31,432	20,23,000	17,22,000	3,25,700
Works not commenced				4,09,000
Total, Northern Sind Circle ...	29,31,432	20,23,000	17,22,000	7,34,700
Southern Sind Circle.				
Works in progress	11,94,934	14,32,000	14,25,000	4,36,200
Works not commenced				80,500
Total, Southern Sind Circle ...	11,94,934	14,32,000	14,25,000	5,16,700
Eastern Sind Circle.				
Works in progress	30,85,350	17,20,000	17,03,000	2,04,500
Works not commenced				2,00,000
Total, Eastern Sind Circle ...	30,85,350	17,20,000	17,03,000	4,04,500
Western Sind Circle.				
Works in progress	38,34,524	26,21,000	34,13,000	12,84,700
Works not commenced				6,53,300
Total, Western Sind Circle ...	38,34,524	26,21,000	34,13,000	19,38,000
Rohri Canal Circle.				
Works in progress	60,62,920	31,81,000	40,82,000	4,34,500
Works not commenced				2,96,500
Total, Rohri Canal Circle ...	60,62,920	31,81,000	40,82,000	7,31,000
Draglines Division.				
Works in progess	28,838	-1,02,000	-1,02,000	-1,82,000
Works not commenced				1,87,100
Total, Draglines Division ...	28,838	-1,02,000	-1,02,000	5,100

*Note.—The Lloyd Barrage Circle has been abolished from 28th April 1932.

APPENDIX A—*concld.*

Name of Circle or Division.	Actual expenditure, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1	2	3	4	5
I—WORKS—*concld.*	Rs.	Rs.	Rs.	Rs.
Development and Research Division.				
Works in progress	97,610	1,07,000	73,000	58,000
Works not commenced				
Total, Development and Research Division ...	97,610	1,07,000	73,000	58,000
Plant Division.				
Works in progress	.....	.....	9,87,000	1,51,000
Total, Plant Division ...	.....	.....	9,87,000	1,51,000
Add—For Sub-rectangulation carried out by the Revenue Officer	Expenditure included in the above Circles.	1,84,000	1,23,300	1,85,000
Add—For Revenue Officer's Works-charged Establishment		3,85,000	3,07,700	4,20,000*
Total, I—Works ...	2,14,99,824	1,19,27,000	1,37,34,000	51,44,000
Deduct—Credit on account of adjustment of half the cost of Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to 5-Land Revenue.	.....	-20,000	-20,000	-20,000
Net Total, I—Works ...	2,14,99,824	1,19,07,000	1,37,14,000	51,24,000
II—ESTABLISHMENT	34,80,968	28,11,900	26,97,800	24,84,500
Pensionary charges	2,42,040	1,96,000	1,63,000	1,64,500
III—TOOLS AND PLANT	-4,336	1,57,200	1,59,200	65,000
IV—SUSPENSE	-3,14,548	-3,48,100	-8,37,000	-20,000
Less—Receipts on Capital Account ...	-8,75,948	-15,27,000	-12,50,000	-2,00,000
Total ...	2,40,28,000	1,31,97,000	1,46,47,000	76,18,000
Add—Interest charges to be met from loan funds.	1,00,42,174	1,02,67,000	97,35,000	1,04,90,000
Add—Interest charges to be met from refunds of Customs duty	10,000	10,000	10,000	10,000
Add—Interest charges to be met from receipts from Barrage land sales	.....	15,00,000	20,00,000	24,00,000
Grand Total ...	3,40,80,174	2,49,74,000	2,63,92,000	2,05,18,000

* Includes Rs. 20,000 on account of non-voted charges.

APPENDIX B.

Abstract of Charges to be incurred in India and in England during 1933-34.

In India or in England.	I-Works.	II-Establishment.	Pensionary charges.	III-Tools and Plant.	IV-Suspense.	*Deduct*—Receipts on capital account.	Interest charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	51,24,000	24,27,900	1,64,500	65,000	−20,000	−2,00,000	1,29,00,000*	2,04,61,400
In England ...	.....	56,600	.....	...	.....	.....	.....	56,600
Total ...	51,24,000	24,84,500	1,64,500	65,000	−20,000	−2,00,000	1,29,00,000	2,05,18,000

* This amount is made up as under :—

Rs.	
1,04,90,000	to be met from loan funds.
24,00,000	to be met from receipts from sale of lands in Barrage zone.
10,000	to be met from refunds of Customs duty.
1,29,00,000	

APPENDIX

Summary of Budget Estimate for "I-Works" for Lloyd

Name of Division	B Land	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Sind Circle.						
1. Begari Canals Division	.....	.....	.....	.....	.....	.....
2. Barrage Division	.....	.....	.....	.....	.....	.....
3. North Western Canal Division ...	.....	.....	.....	.....	.....	.....
4. Khirtar Division	15,000	50,000	.....	.....	.....	.....
Total, Northern Sind Circle ...	15,000	50,000	.....	.....	.....	.....
Rohri Canal Circle.						
5. No. 1 Rohri Canal Division	.....	15,000	.....	.....	64,000	.....
6. No. 2 Rohri Canal Division	.....	3,000	.....	.....	.....	.....
7. No. 3 Rohri Canal Division	.....	6,000	1,000	.....	8,000	13,500
8. No. 4 Rohri Canal Division	9,400	.....	.....	.....	.....	5,000
Total, Rohri Canal Circle ...	9,400	24,000	1,000	.....	72,000	18,500
Southern Sind Circle.						
9. No. 5 Rohri Canal Division	600	900	.....	.....	8,400	.....
10. No. 6 Rohri Canal Division	12,000	1,300	.....	.....	900	.....
11. Karachi Buildings Division	.....	.....	.....	.....	.....	.....
Total, Southern Sind Circle ...	12,600	2,200	.....	.....	9,300	.....
Eastern Sind Circle.						
12. Khipro Division	.....	.....	.....	.....	.....	.....
13. Mithrao Division	.....	.....	.....	25,000	.....	.....
14. Nara Supply Division	.....	.....	.....	.....	.....	.....
15. Northern Jamrao Division	.....	.....	.....	.....	.....	.....
16. Southern Jamrao Division	.....	.....	.....	.....	.....	.....
Total, Eastern Sind Circle ...	.....	.....	.....	25,000	.....	.....
Western Sind Circle.						
17. Northern Dadu Division	.....	.....	.....	.....	.....	.....
18. Southern Dadu Division	.....	5,000	.....	.....	.....	.....
19. Rice Canal Division	2,500	77,000	23,500	.....	18,500	.....
20. Manchar Drainage Division	.....	.....	.....	.....	.....	.....
21. Warah Division	.....	.....	.....	.....	.....	.....
Total, Western Sind Circle ...	2,500	82,000	23,500	.....	18,500	.....
22. Draglines Division	.....	.....	.....	.....	.....	.....
23. Development and Research Division ...	.....	2,500	.....	.....	.....	.....
24. Plant Division	.....	.....	.....	.....	.....	.....
25. *Add* for rectangulation, sub-rectangulation and levelling work to be done by the Revenue Officer.	.....	.....	.....	.....	.....	.....
26. *Add* for Revenue Officer's establishment charged to works excluding that employed on Sub-rectangulation work.	.....	.....	.....	.....	.....	.....
Total, I-Works ...	39,500	1,60,700	24,500	25,000	99,800	18,500
Deduct on account of adjustment of the cost of settlement work done by Assistant Revenue Officer by debit to "5-Land Revenue."	.....	.....	.....	.....	.....	.....
Net Total ...	.....	.....	.....	.....	.....	.....

(a) Provision is made to cover the expenditure on repairs, dismantling of the Plant, etc. It also

C.

Barrage and Canals Construction Project for 1933-34.

K	L	M	O	P	III	IV	V	VI	
Buildings	Earthwork	Plantation	Miscellaneous	Maintenance	Distributaries	Drainage Works	Water courses	Special Tools and Plant	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	30,000	.....	.....	.....	30,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9,000	.....	8,000	.....	.....	32,500	13,000	72,200	.....	1,34,700
75,000	.....	10,000	.....	20,000	1,45,000	2,00,000	55,000	.....	5,70,000
84,000	.....	18,000	.....	20,000	2,07,500	2,13,000	1,27,200	.....	7,34,700
6,000	20,000	.....	.....	.....	.....	.....	52,000	.....	1,57,000
.....	3,000	.....	.....	.....	48,000	.....	20,000	.....	74,000
32,500	30,000	18,000	.....	.....	76,000	.....	15,000	.....	2,00,000
85,400	25,000	.....	.....	.....	75,200	.....	1,00,000	.....	3,00,000
1,23,900	78,000	18,000	.....	.....	1,99,200	.....	1,87,000	.....	7,31,000
36,000	25,000	15,000	10,200	.....	80,900	.....	98,000	.....	2,75,000
.....	6,500	8,000	8,000	.....	84,800	.....	1,14,700	.....	2,36,200
5,500	.....	.....	.....	.....	.....	.....	.....	.....	5,500
41,500	31,500	23,000	18,200	.....	1,65,700	.....	2,12,700	.....	5,16,700
.....	.....	12,500	5,000	.....	14,000	50,000	50,000	.....	1,31,500
.....	.....	16,000	.....	4,000	13,000	.....	1,10,000	.....	1,68,000
.....	7,000	5,800	400	3,000	8,800	.....	.....	.....	25,000
.....	.....	.....	.....	.....	35,000	.....	15,000	.....	50,000
.....	.....	.....	.....	.....	30,000	.....	.....	.....	30,000
.....	7,000	34,300	5,400	7,000	1,00,800	50,000	1,75,000	.....	4,04,500
.....	.....	28,000	.....	.....	56,000	.....	.....	.....	84,000
39,000	10,000	30,000	4,000	.....	1,15,000	.....	44,000	.....	2,47,000
30,000	78,500	700	9,500	.....	1,30,000	.....	1,30,300	.....	5,00,000
.....	.....	.....	.....	.....	.....	7,80,500	.....	.....	7,80,500
21,000	.....	8,000	.....	.....	8,000	60,000	2,29,500	.....	3,26,500
90,000	88,000	66,700	13,500	.....	3,09,000	8,40,500	4,03,800	.....	19,38,000
.....	5,100	.....	.....	.....	.....	.....	.....	.....	5,100
.....	.....	.....	.....	.....	.....	55,500	.....	.....	58,000
.....	.....	.....	.....	.....	.....	.....	.....	(a) 1,51,000	1,51,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,35,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	4,20,000
3,39,400	2,09,600	1,60,000	37,100	27,000	9,82,200	11,59,000	11,05,700	1,51,000	51,44,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	−20,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	51,24,000

(a) includes Rs. 42,200 on account of running and maintenance of floating craft and Broad Gauge Railway.

APPENDIX D

TO THE

PUBLIC WORKS DEPARTMENT BUDGET ESTIMATE UNDER THE HEAD "55-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS" FOR THE YEAR 1933-34.

APPENDIX

Details of the individual items of I-Works in connection with the Lloyd Barrage and Canals

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		BARRAGE AND HEAD REGULATORS		
		A—PRELIMINARY		
Barrage including Head Regulators, I—Works.	1	Preliminary Expenses	13,000	3,117
		B—LAND		
	2	Land on Sukkur side	7,55,000	7,30,514
	3	Land on Rohri side		
		Total, B—Land ..	7,55,000	7,30,514
		C—WORKS (PERMANENT WORKS)		
		(1) Main Barrage		
	4	Excavation	Provision for Permanent Works is Rs. 315·13 lakhs.	....
	5	Driving Piles		....
	6	Cross Piling		....
	7	Land abutment including foundation		....
	8	Land abutments and Wing walls		....
	9	Floor under Right Bank Scouring Sluices		....
	10	Floor under Barrage Proper		....
	11	Floor under Left Bank Scouring Sluices		....
	12	Superstructure for end abutments and Wing walls ..		....
	13	Superstructure for Barrage		2,13,41,410
	14	Centerings		....
	15	Barrage Gates		....
	16	Crane Track		37,200
	17	Cranes		40,000
	18	Truck for Motor Trollies		9,300
	18A	Motor Trollies		38,000
	19	Lights		....
		(2) Regulators		
		Regulators on the Left Bank		
		(*i*) *Items common (not provided for separately) and all regulators on the Left Bank*		
	20	Regulator Gates		....
	20A	Excavation		....
	21	Driving Piles		39,09,467
	22	Cost of cross Piles		....
	23	Centering of Arches		....
		(*ii*) *Khairpur West Canal Head Regulator*		
	24	Floor		....
	25	Superstructure		....
	26	Electric Motors		....
		(*iii*) *Rohri Canal Head Regulator*		
	27	Floor		....
	28	Superstructure		....
	29	Electric Motors		....
		(*iv*) *Khairpur East Canal Head Regulator*		
	30	Floor		....
	31	Superstructure		....
	32	Electric Motors		....
		Carried over ..	....	....

D.

Construction Project provided for in the budget estimate for 1933-34 under the head "55".

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
64,089	....	....	....	....	1	*Items 1 to 3.*—Excess is temporary. It will disappear after the debits to canals are adjusted by Civil to "Barrage Head Regulators".
9,40,468	....	....	....	....	2 3	
9,40,468	....	....	....	....		
....	....	....	....	....	4	
....	....	....	....	....	5	
....	....	....	....	....	6	
....	....	....	....	....	7	
....	....	....	....	....	8	
....	....	....	....	....	9	
....	....	....	....	....	10	
....	....	....	....	....	11	
....	....	....	....	....	12	
....	....	....	....	....	13	
1,78,69,138	2,77,800	....	....	....	14	
....	....	....	....	....	15	
....	....	....	....	....	16	
....	....	....	....	....	17	
35,721	....	....	....	....	18	
....	....	....	....	....	18A	
15,115	....	....	....	....	19	
....	....	....	....	....	20	
....	....	....	....	....	20A	
....	....	....	....	....	21	
38,30,815	18,900	....	....	....	22	
....	....	....	....	....	23	
....	....	....	....	....	24	
....	....	....	....	....	25	
....	....	....	....	....	26	
....	....	....	....	....	27	
....	....	....	....	....	28	
....	....	....	....	....	29	
....	....	....	....	....	30	
....	....	....	....	....	31	
....	....	....	....	....	32	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		(v) Eastern Nara Head Regulator		
Barrage including Head Regulators, I—Works —*contd.*	33	Floor		....
	34	Superstructure		....
	35	Electric Motors		....
		(vi) Other items on the Left Bank		
	36	Connecting Walls between the Regulators ..		....
	37	Sloping Wing Wall of end		....
	38	Left Divide Wall		19,43,100
		Regulators on the Right Bank		
		(i) Items common (not provided for separately) to all Regulators on the Right Bank		
	39	Excavation		....
	40	Driving Piles		27,97,618
	41	Steel Sheet Piling		....
	42	Centering of Arches		....
		(ii) Dadu Canal Head Regulator		
	43	Floor		....
	44	Superstructure		....
	45	Electric Motors		....
		(iii) Rice Canal Head Regulator		
	46	Floor		....
	47	Superstructure		....
	48	Electric Motors		....
		(iv) North Western Canal Head Regulator		
	49	Floor		....
	50	Superstructure		....
	51	Electric Motors		....
		(v) Other items on the Right Bank		
	52	Connecting wall between Regulators		....
	53	Sloping Wing wall at end		....
	54	Right Divide Wall		13,09,900
		(3) GUIDE BANK		
		Guide Banks on the Left Bank ..		3,66,269
	55	Bank Work above and below Barrage		....
	56	Cutting do. do.		....
	57	Pitching do. do.		46,884
	58	Stone Chips do. do.		....
	59	Apron do. do.		....
	60	Concrete Block below Barrage		....
		Guide Banks on the Right Bank including bunder wall		1,78,819
	61	Bank Work above and below Barrage		2,36,319
	62	Cutting do. do.		....
	63	Pitching do. do.		....
	64	Stone Chips do. do.		....
	65	Apron do. do.		....
	66	Concrete block do.		....
	67	Raising Bunder wall and constructing retaining wall ..		....
	67A	Installation of Cables on Regulators and Barrage for supply of power to Motors, etc.		1,06,531
	67B	Installation of cables for supply of light on Regulators, Barrage, etc.		86,845
	67C	Loading, unloading Barrage Gates		....
	67D	Erection, removing and re-fixing road and Gate Bridge Centres.		....
	67E	Handling and erecting of Regulator Gates ..		....
	67F	Diving bell for inspecting floor of Barrage ..		....
		Carried over ..	....	....

Provision for Permanent Works is Rs. 315·13 lakhs.

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	33	
....	....	....	....	....	34	
....	....	....	....	....	35	
....	....	....	....	....	36	
....	....	....	....	....	37	
15,48,076	11,500	....	....	....	38	
....	....	....	....	....	39	
28,33,482	18,900	....	....	....	40	
....	....	....	....	....	41	
....	....	....	....	....	42	
....	....	....	....	....	43	
....	....	....	....	....	44	
....	....	....	....	....	45	
....	....	....	....	....	46	
....	....	....	....	....	47	
....	....	....	....	....	48	
....	....	....	....	....	49	
....	....	....	....	....	50	
....	....	....	....	....	51	
....	....	....	....	....	52	
....	....	....	....	....	53	
12,22,411	2,500	....	....	....	54	
3,41,794	9,800	....	....	....		
....	....	....	....	....	55	
....	....	....	....	....	56	
48,312	....	....	....	....	57	
....	....	....	....	....	58	
....	....	....	....	....	59	
....	....	....	....	....	60	
1,23,270	....	....	....	....		
2,22,029	13,700	....	....	....	61	
....	....	....	....	....	62	
....	....	....	....	....	63	
....	....	....	....	....	64	
....	....	....	....	....	65	
....	....	....	....	....	66	
....	....	....	....	....	67	
71,943	....	....	....	....	67A	
88,809	....	....	....	....	67B	
....	....	....	....	....	67C	
....	....	....	....	....	67D	
....	....	....	....	....	67E	
....	....	....	....	....	67F	
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		SERVICE WORKS.		
Barrage including Head Regulators. I—Works —*contd.*	68	Railways	Provision for Service Works is Rs. 85·92 lakhs.	6,32,026
	69	Service Roads and Bunds		52,836
	70	Water Supply		3,36,329
	71	Sanitation		2,57,453
	72	Running Expenses of Motor Lorry		908
	72A	Maintenance of Floating Craft (Fleet)		14,65,059
	73	Wharves		2,99,498
	74	Cofferdams		43,84,904
	75	Pumping		11,83,717
	76	Stores Depot		50,284
	77	Carriage of Stores		....
	78	Lighting and Fans		....
	79	Telegraphs and Telephones		94,862
	80	Core boxes and Moulds		....
	80A	Block Moulding Yard		....
	80B	Running Expenses of Electric Power Plant		—2,37,890
	80C	Do. Miscellaneous Plant		1,52,996
	80D	Do. Railway B. G.		....
	80E	Supply of current to works and streets		2,07,567
	80F	Lighting Works Yard Area		64,000
	80G	Contingencies to meet debits for water supply and conservancy.		9,202
		Total C—Works ..	4,01,05,000	4,14,01,413
		K—BUILDINGS.		
	81	Officers' Bungalows—	Provision for Buildings is Rs. 21·26 lakhs.	
		2 Superintending Engineers' Bungalows ..		97,677
		10 Executive do. do. ..		3,49,920
		6 Assistant Executive do. do. ..		1,50,283
	82	Office Buildings		2,66,357
	83	Hospital, Workshop, Sheds for Stores		7,98,249
	83A	Jungle Cutting		5,940
	83B	Quarters for subordinates, Clerks, menials, etc. ..		
		30 Assistant Engineers' Quarters		
		31 Upper Subordinates' do.		
		81 Lower do. do.		....
		117 Clerks' Quarters		
		188 Menials' do.		
	84	K—Buildings		77,154
	84A	Power House and Transmission Lines		....
	84B	Power House and Township distribution system ..		....
	84C	Inspection Bungalow		29,440
	84D	Constructing Municipal Naka		....
	85	Repairs to buildings		....
	85A	Sub-Station		....
	85B	Water Supply		1,25,683
	85C	Roads		1,00,900
		Deduct—Share of cost transferred to Canal Circles ..		....
		Total, K—Buildings ..	21,26,000	20,01,603
	86	Unforseen items	3,68,000	....
	86A	O—Miscellaneous	1,21,000	1,59,588
	86B	P—Maintenance	4,48,000	3,62,133
	86C	Losses on Stock	....	31,642
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
6,47,039	....	....	....	....	68	
55,372	....	....	....	....	69	
2,74,934	....	....	....	....	70	
2,18,157	....	....	....	....	71	
1,939	1,500	....	....	....	72	
13,62,397	42,100	....	....	....	72A	
2,98,062	....	....	....	....	73	
39,65,062	19,100	....	....	....	74	
9,52,940	....	....	....	....	75	
3,050	....	....	....	....	76	
....	....	....	....	....	77	
....	....	....	....	....	78	
85,190	....	....	....	....	79	
....	....	....	....	....	80	
....	....	....	....	....	80A	
—1,78,957	....	....	....	....	80B	
28,728	....	....	....	....	80C	
—53,790	17,100	....	....	....	80D	
2,07,591	....	....	....	....	80E	
46,680	....	....	....	....	80F	
9,437	....	....	....	....	80G	
3,61,75,646	4,32,900	....	....	....		
97,885	....	....	....	....		
3,57,136	....	....	....	....	81	
1,55,089	....	....	....	....		
2,65,128	....	....	....	....		
7,10,844	200	....	....	....	82	
5,930	....	....	....	....	83	
					83A	
8,61,286	....	....	....	....	83B	
76,786	....	....	....	....	84	
....	....	....	....	....	84A	
....	....	....	....	....	84B	
28,984	....	....	....	....	84C	
....	....	....	....	....	84D	
....	....	....	....	....	85	
....	....	....	....	....	85A	
86,056	....	....	....	....	85B	
1,02,178	....	....	....	....	85C	
—6,27,047	....	....	....	....		
21,20,255	200	....	....	....		
....	....	....	....	....	86	
1,52,847	7,800	....	....	....	86A	
3,68,230	....	....	....	....	86B	
34,674	1,60,000	....	....	....	86C	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		SPECIAL TOOLS AND PLANT		
Barrage including Head Regulators I—Works —*concld.*	87	Railways	Provision for Special Tools and Plant is Rs. 105·54 lakhs.	27,32,128
	88	Fleet		48,12,037
	89	Cranes		5,75,617
	90	Pumping Plant for Cofferdams		2,36,860
	91	Pile Drivers		11,35,762
	92	Stone Crushers and Concrete mixers		1,31,283
	93	Moulds for Blocks		1,00,154
	94	Air Compressors and Pneumatic Tools		52,743
	95	Diving gear and apparatus		23,750
	96	Workshops		1,66,755
	97	Water Supply Plant		1,66,702
	98	Mortar Mills		2,19,635
	99	Electric Power Plant and Transmission Lines ..		14,22,010
	100	Steel Sheet Piling		24,19,931
	101	Arch Centres and Supports		....
	102	Scientific Instruments		....
	103	Disintegrators		....
	104	Miscellaneous Plant		4,21,400
	105	Quarry Plant		5,00,000
	105A	Stone Dressing Plant		4,55,000
	105B	Customs		2,61,100
	105C	Block Yard Plant		1,62,012
	106	Repairs		19,60,400
	106A	Unallocated items		....
	107	Contingencies		60,500
		Total, VI—Special Tools and Plant ..	1,05,54,000	1,80,15,779
		Deduct—Credit on account of depreciation and heavy repairs to plant included in the cost of works.	....	....
		Net Total, VI—Special Tools and Plant ..	1,05,54,000	1,80,15,779
		Total, I—Works ..	5,44,90,000	6,27,05,789

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
25,42,706	....	....	....	....	87	
46,91,480	....	....	....	....	88	
5,67,222	....	....	....	....	89	
2,37,626	....	....	....	....	90	
11,35,950	....	....	....	....	91	
1,39,476	....	....	....	....	92	
1,00,154	....	....	....	....	93	
52,743	....	....	....	....	94	
23,751	....	....	....	....	95	
1,66,239	....	....	....	....	96	
1,72,098	....	....	....	....	97	
2,22,346	....	....	....	....	98	
14,79,617	....	....	....	....	99	
23,46,402	....	....	....	....	100	
....	....	....	....	....	101	
....	....	....	....	....	102	
....	....	....	....	....	103	
4,29,031	....	....	....	....	104	
4,38,376	....	....	....	....	105	
3,32,457	....	....	....	....	105A	
2,69,118	....	....	....	....	105B	
1,62,012	....	....	....	....	105C	
16,09,640	7,72,000	1,51,000	....	1,51,000	106	
....	....	....	....	....	106A	
....	....	....	....	....	107	
1,71,18,444	7,72,000	1,51,000	....	1,51,000		
—72,82,896	—5,700	....	....	....		
98,35,548	7,66,300	1,51,000	....	1,51,000		
4,96,91,757	13,67,200	1,51,000	....	1,51,000		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
ROHRI CANAL SYSTEM, I—WORKS.		ROHRI CANAL SYSTEM.		
		Main Line—Rohri Canal.		
	1	A—Preliminary Expenses	82,700	62,169
	2	B—Land	11,36,900	9,06,626
	3	D—Regulators	13,26,500	12,40,407
	4	E—Falls	3,43,000	3,53,390
	5	F-1—Other Cross Drainage Works	90,000	60
	6	G—Bridges	8,94,000	8,49,252
	7	H—Escapes	12,03,800	10,91,340
	8	K—Buildings	14,09,100	13,81,062
		Details.		
		(*a*) Inspection Bungalows	....	....
		(*b*) Officers' Bungalows	....	....
		(*c*) Office Buildings	....	....
		(*d*) Subordinates' Quarters	....	....
		(*e*) Other Buildings	....	....
	9	L—Earthwork	1,47,78,190	1,33,12,129
	9A	L-1—Boundaries and Service Roads	40,700	11,005
	10	M—Plantation	1,41,000	1,16,572
	11	O—Miscellaneous	1,60,500	3,65,108
	12	P—Maintenance	4,20,400	2,91,393
	13	Distributaries and Minors	51,06,600	44,04,013
	14	Drainage and Protective Works	25,75,170	19,529
	15	Watercourses	22,64,670	17,31,484
		Total, Rohri Canal, Main Canal ..	3,19,73,230	2,61,35,539
		Naulakhi Branch		
	16	A—Preliminary Expenses	6,400	*6,000
	17	B—Land	26,000	13,059
	18	C—Works	1,000	....
	19	D—Regulators	25,500	22,867
	20	F-1—Other Cross Drainage Works	70,000	70,225
	21	G—Bridges	23,800	20,272
	22	H—Escapes	....	....
	23	K—Buildings	29,500	24,528
		Details		
		(*a*) Inspection Bungalows and Rest Houses ..	....	12,575
		(*b*) Office Buildings	....	9,494
		(*c*) Other Buildings	....	2,459
	24	L—Earthwork	2,09,260	2,02,264
	25	L-1—Boundaries and Service Roads	740	675
	26	M—Plantation	2,000	....
	27	O—Miscellaneous	4,000	11,617
	28	P—Maintenance	7,000	15,504
	29	Distributaries and Minors	4,81,410	4,81,180
	30	Watercourses	1,91,840	1,43,720
		Total, Naulakhi Branch ..	10,78,450	10,11,911
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
71,052	2,100	....	....	....	1	
7,91,650	30,840	15,450	....	15,450	2	
12,69,720	48,940	765	2,000	2,765	3	
3,70,668	20,700	....	1,000	1,000	4	
....	....	....	....	....	5	
7,55,111	1,11,720	540	43,500	44,040	6	
10,48,059	86,500	11,500	7,000	18,500	7	
14,58,420	1,33,505	....	1,14,900	1,14,900*	8	* The excess will be met from savings on other items.
6,57,264	89,860	....	39,030	39,030		
2,58,119	....	....	....	....		
2,83,831	20,000	....	14,070	14,070		
1,23,219	4,700	....	....	....		
1,35,987	18,945	....	61,800	61,800		
1,30,13,381	2,42,142	59,000	....	59,000	9	
11,194	550	....	....	....	9A	
90,153	45,600	10,000	5,000	15,000	10	
2,28,696	1,89,510	23,000	....	23,000	11	
3,19,599	1,34,885	....	....	....	12	
40,33,636	3,85,140	1,47,050	4,100	1,51,150	13	
13,032	13,500	58,000	....	58,000	14	
4,07,165	5,46,675	94,480	....	94,480	15	
2,38,81,536	19,92,307	4,19,785	1,77,500	5,97,285		
5,999	....	....	....	....	16	
11,204	....	....	....	....	17	
....	....	....	....	....	18	
18,903	2,840	....	....	....	19	
45,518	1,950	....	....	....	20	
18,734	1,870	2,000	....	2,000	21	
....	2,500	....	....	....	22	
18,818	2,900	6,000	....	6,000	23	
11,232	....	....	....	....		
6,511	....	....	....	....		
1,075	2,900	6,000	....	6,000		
1,80,871	21,290	....	....	....	24	
687	....	....	....	....	25	
....	1,680	....	....	....	26	
4,162	9,390	....	....	....	27	
7,197	7,750	....	....	....	28	
3,90,390	66,350	....	....	....	29	
62,061	57,730	16,000	....	16,000	30	
7,64,544	1,76,250	24,000	....	24,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
		Brought forward ..	Rs.	Rs. ....
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		ROHRI CANAL SYSTEM—*contd.*		
		Mahrabpur Branch.		
	31	A—Preliminary Expenses	3,500	3,320
	32	B—Land	4,000	4,879
	33	D—Regulators	24,500	33,702
	34	G—Bridges	5,600	4,746
	35	K—Buildings	34,500	31,337
		Details.		
		(*a*) Inspection Bungalows and Rest Houses ..	....	25,720
		(*b*) Office Buildings..	....	4,388
		(*c*) Other Buildings..	....	1,229
	36	L—Earthwork	59,620	52,955
	36A	L-1—Boundary and Service Roads	380	345
	37	M—Plantation	1,500	300
	38	O—Miscellaneous	2,500	6,364
	39	P—Maintenance	4,000	4,795
	40	Distributaries and Minors	5,87,990	6,01,599
	41	Watercourses	1,19,540	1,77,302
		Total, Mahrabpur Branch ..	8,47,630	9,21,644
		Khairpur Feeder, East.		
	42	A—Preliminary Expenses	2,000	1,566
	43	B—Land	1,05,000	1,04,654
	44	D—Regulators	50,000	25,448
	45	G—Bridges	30,000	32,860
	46	L—Earthwork	5,15,950	4,70,815
	47	L-1—Boundary and Service Roads	1,950	....
	48	M—Plantation	1,500	....
	49	O—Miscellaneous	5,000	16,496
	50	P—Maintenance	9,000	17,016
	51	Distributaries (Sanharo Extension)	1,19,300	73,119
		Total, Khairpur Feeder, East ..	8,39,700	7,41,074
		Khairpur Feeder, West. (For Head Reaches)		
	52	A—Preliminary Expenses	500	3,315
	53	B—Land	36,400	1,13,984
	54	D—Regulators	....	89,179
	55	G—Bridges	....	24,848
	56	L—Earthwork	82,800	3,65,501
	57	M—Plantation	500	327
	58	O—Miscellaneous	3,000	18,095
	59	P—Maintenance	400	....
		Total, Khairpur Feeder, West ..	1,23,600	6,15,249
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
3,320	....	....	....	....	31	
3,786	....	....	....	....	32	
21,524	760	....	....	....	33	
4,709	720	2,000	....	2,000	34	
29,875	2,050	....	....	....	35	
23,530	....	....	....	....		
4,069	....	....	....	....		
2,276	2,050	....	....	....		
56,225	270	....	....	....	36	
251	....	....	....	....	36A	
309	....	....	....	....	37	
3,874	3,220	....	....	....	38	
3,861	1,220	....	....	....	39	
4,46,933	1,00,270	....	....	....	40	
74,854	36,710	16,000	....	16,000	41	
6,49,521	1,45,220	18,000	....	18,000		
1,566	300	....	....	....	42	
99,753	....	....	....	....	43	
20,539	450	....	....	....	44	
25,827	1,360	2,500	....	2,500	45	
4,76,756	12,640	....	....	....	46	
....	....	....	....	....	47	
....	....	....	....	....	48	
1,461	9,930	....	....	....	49	
1,196	15,820	....	....	....	50	
11,148	28,500	....	....	....	51	
6,38,246	69,000	2,500	....	2,500		
1,941	....	....	....	....	52	The figures of expenditure include the cost of the Extension of Khairpur Feeder West which has been separately sanctioned.
3,603	11,360	....	....	....	53	
11,664	70,910	....	....	....	54	
1,477	29,130	21,000	....	21,000	55	
1,02,392	2,04,200	....	....	....	56	
....	....	....	....	....	57	
115	16,570	....	....	....	58	
....	2,500	....	....	....	59	
1,21,192	3,34,670	21,000	....	21,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Sehra Branch.		
	60	A—Preliminary Expenses	3,000	4,485
	61	B—Land	84,000	55,561
	62	D—Regulators	45,500	40,647
	63	G—Bridges	20,900	17,279
	64	H—Escapes	3,000	....
	65	K—Buildings	91,800	66,724
		Details.		
		(*a*) Office Buildings	....	16,711
		(*b*) Residential Buildings	....	....
		(*c*) Inspection Bungalows and Rest Houses ..	....	46,323
		(*d*) Quarters	....	....
		(*e*) Other Buildings	....	3,690
	66	L—Earthwork	1,19,400	1,18,201
	67	L-1—Boundary and Service Roads	600	....
	68	M—Plantation	8,000	800
	69	O—Miscellaneous	9,000	10,174
	70	P—Maintenance	17,000	8,993
	71	Distributaries and Minors	6,43,950	6,44,935
	72	Watercourses	2,73,800	2,52,901
		Total, Sehra Branch ..	13,19,950	12,20,700
		Nasrat Branch.		
	73	A—Preliminary Expenses	6,500	15,242
	74	B—Land	12,300	16,253
	75	D—Regulators	1,58,000	3,02,816
	76	E—Falls	1,84,000	....
	77	G—Bridges	33,100	35,928
	78	H—Escapes	12,000	....
	79	K—Buildings	2,02,750	1,71,931
		Details.		
		(*a*) Office Buildings	....	65,057
		(*b*) Residential Buildings	....	....
		(*c*) Inspection Bungalows and Rest Houses ..	....	91,913
		(*d*) Quarters	....	9,839
		(*e*) Other Buildings	....	5,122
	80	L—Earthwork	4,05,600	4,32,366
	80A	L-1—Boundary and Service Roads	4,400	....
	81	M—Plantation	11,000	1,798
	82	O—Miscellaneous	36,000	57,022
	83	P—Maintenance	40,500	26,981
	84	Distributaries and Minors	23,54,600	21,22,031
	85	Drainage and Protective Works	5,41,830	5,671
	86	Watercourses	12,13,000	10,33,102
		Total, Nasrat Branch ..	52,15,580	42,21,141
		Dad Branch.		
	87	A—Preliminary Expenses	4,500	3,863
	88	B—Land	23,000	19,167
	89	D—Regulators	28,000	24,863
	90	G—Bridges	11,000	9,542
	91	K—Buildings	1,28,750	1,24,502
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
6,375	....	....	....	....	60	
68,357	5,000	....	....	....	61	
29,576	5,600	....	....	....	62	
15,169	7,800	....	....	....	63	
....	....	....	....	....	64	
63,339	4,890	....	....	....	65	
15,013	....	....	....	....		
....	....	....	....	....		
42,728	....	....	....	....		
....	....	....	....	....		
5,598	....	....	....	....		
1,13,200	4,400	....	....	....	66	
....	....	....	....	....	67	
403	2,020	....	....	....	68	
3,976	3,180	....	....	....	69	
7,082	10,930	....	....	....	70	
5,43,803	90,560	....	....	....	71	
46,284	83,110	20,000	....	20,000	72	
8,97,564	2,17,490	20,000	....	20,000		
15,243	....	....	....	....	73	
17,397	1,000	....	....	....	74	
2,71,616	41,000	3,000	....	3,000	75	
....	....	....	....	....	76	
20,365	3,000	....	....	....	77	
....	....	....	....	....	78	
1,37,833	26,000	....	....	....	79	
51,776	10,000	....	....	....		
....	....	....	....	....		
67,518	10,000	....	....	....		
6,016	2,000	....	....	....		
12,523	4,000	....	....	....		
3,09,085	20,000	3,000	....	3,000	80	
....	....	....	....	....		
968	3,000	....	....	....	81	
18,823	19,000	....	....	....	82	
17,433	1,000	....	....	....	83	
16,18,456	1,91,400	48,000	....	48,000	84	
4,253	....	....	....	....	85	
2,64,805	2,90,000	20,000	....	20,000	86	
26,96,277	5,95,400	74,000	....	74,000		
3,600	500	....	....	....	87	
12,703	....	....	....	....	88	
25,527	1,500	....	2,000	2,000	89	
8,978	2,000	....	1,000	1,000	90	
1,00,346	23,000	....	2,500	2,500	91	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Dad Branch—concld.		
		Details.		
		(*a*) Officers' Bungalows	....	....
		(*b*) Quarters	....	....
		(*c*) Inspection Bungalows and Rest Houses ..	....	81,904
		(*d*) Office Buildings	....	20,602
		(*e*) Other Buildings	....	21,996
	92	L—Earthwork	98,000	95,503
	93	L-1—Boundary and Service Roads	2,000	....
	94	M—Plantation	13,000	6,616
	95	O—Miscellaneous	6,000	5,895
	96	P—Maintenance	14,000	10,528
	97	Distributaries and Minors	5,77,200	4,96,423
	98	Watercourses	2,45,000	1,71,700
		Total, Dad Branch ..	11,50,450	9,68,602
		Thul Branch.		
	99	A—Preliminary Expenses	3,500	2,867
	100	B—Land	19,000	17,044
	101	D—Regulators	33,000	33,069
	102	L—Earthwork	50,000	52,867
	103	M—Plantation	4,000	1,297
	104	O—Miscellaneous	3,000	4,467
	105	P—Maintenance	3,000	5,097
	106	Distributaries and Minors	4,14,400	3,54,110
	107	Watercourses	1,86,000	1,44,333
		Total, Thul Branch ..	7,15,900	6,15,151
		Alibahar Branch.		
	108	A—Preliminary Expenses	400	2,276
	109	B—Land	2,200	5,658
	110	D—Regulators	23,000	16,938
	111	L—Earthwork	35,400	35,395
	112	L-1—Boundary and Service Roads	700	....
	113	M—Plantation	1,100	....
	114	O—Miscellaneous	800	653
	115	P—Maintenance	1,500	1,997
	116	Distributaries and Minors	4,23,550	3,65,669
	117	Watercourses	1,73,400	1,41,389
		Total, Alibahar Branch ..	6,62,050	5,69,975
		Hala Branch.		
	118	A—Preliminary Expenses	5,400	1,633
	119	B—Land	15,000	17,887
	120	D—Regulators	21,000	20,033
	121	G—Bridges	13,300	12,717
	122	K—Buildings	69,500	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....		
53,193	23,000	....	....	....		
25,711	....	....	....	....		
21,442	....	....	2,500	2,500		
97,153	8,500	....	....	....	92	
....	....	....	....	....	93	
2,991	3,500	....	6,000	6,000	94	
4,710	9,500	....	....	....	95	
10,595	3,000	....	....	....	96	
4,21,687	1,03,500	....	10,000	10,000	97	
33,023	50,000	....	3,000	3,000	98	
7,21,313	2,05,000	....	24,500	24,500		
2,934	500	....	....	....	99	
8,303	....	....	....	....	100	
28,948	4,000	....	2,000	2,000	101	
51,275	23,000	....	....	....	102	
147	1,000	2,000	....	2,000	103	
644	6,000	....	....	....	104	
588	3,000	....	....	....	105	
2,77,954	1,07,500	3,000	5,000	8,000	106	
33,340	46,000	2,000	....	2,000	107	
4,04,133	1,85,000	7,000	7,000	14,000		
2,276	....	....	....	....	108	
2,249	250	....	....	....	109	
17,637	1,730	....	....	....	110	
34,854	800	5,000	....	5,000	111	
....	400	....	....	....	112	
....	560	....	....	....	113	
484	520	....	....	....	114	
1,771	2,970	....	....	....	115	
3,07,102	44,690	13,000	....	13,000	116	
37,577	80,000	....	20,000	20,000	117	
4,03,950	1,31,920	18,000	20,000	38,000		
5,255	....	....	....	....	118	
14,575	500	....	....	....	119	
17,956	2,070	....	....	....	120	
12,818	1,460	....	....	....	121	
....	....	....	....	....	122	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM I—WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Hala Branch—concld.		
		Details.		
		(*a*) Office Buildings	....	14,991
		(*b*) Inspection Bungalows and Rest Houses ..	....	46,055
		(*c*) Quarters	....	2,433
		(*d*) Other Buildings	....	1,240
	123	L—Earthwork	1,10,400	1,10,647
	124	L-1—Boundary and Service Roads	3,400	....
	125	M—Plantation	6,000	4,616
	126	O—Miscellaneous	7,200	493
	127	P—Maintenance	11,400	6,405
	128	Distributaries and Minors	6,08,500	6,42,226
	129	Watercourses	3,52,250	2,28,889
		Total, Hala Branch ..	12,23,350	11,10,265
		Tando Adam Branch.		
	130	A—Preliminary Expenses	5,500	5,533
	131	B—Land	18,000	19,185
	132	D—Regulators	32,000	32,983
	133	G—Bridges	75,000	45,024
	134	K—Buildings	....	....
	135	L—Earthwork	1,23,000	1,19,764
	136	L-1—Boundary and Service Roads	3,600	....
	137	M—Plantation	3,600	....
	138	O—Miscellaneous	2,600	2,627
	139	P—Maintenance	5,000	4,286
	140	Distributaries and Minors	5,44,910	4,66,775
	141	Watercourses	2,34,250	1,79,552
		Total, Tando Adam Branch ..	10,47,460	8,75,729
		Shahdadpur Jam Branch.		
	142	A—Preliminary Expenses	4,500	2,267
	143	B—Land	14,500	16,169
	144	D—Regulators	27,000	17,672
	145	G—Bridges	59,000	56,144
	146	K—Buildings	....	....
	147	L—Earthwork	1,09,700	1,08,815
	148	L-1—Boundary and Service Roads	3,300	....
	149	M—Plantation	7,800	1,634
	150	O—Miscellaneous	6,000	400
	151	P—Maintenance	4,500	....
	152	Distributaries and Minors	6,25,240	5,17,271
	153	Watercourses	2,32,850	1,62,568
		Total, Shahdadpur Jam Branch ..	10,94,390	8,82,940
		Carried over ..	....	....

D—*contd.*

Outlay.		Budget for 1933-34.			Item No.	Remarks.
Actual to end of 1931-32.	Probable during 1932-33.	Works in progress.	Works not commenced.	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
14,403	....	....	....	....		
44,535	....	....	....	....		
....	....	....	6,000	6,000		
1,164	....	....	....	....		
1,13,158	10,470	....	5,000	5,000	123	
....	3,000	....	....	....	124	
4,955	540	....	....	....	125	
979	3,570	....	....	....	126	
5,427	9,340	....	....	....	127	
5,46,204	50,750	13,000	....	13,000	128	
63,943	80,000	....	20,000	20,000	129	
8,45,372	1,61,700	13,000	31,000	44,000		
5,572	....	....	....	....	130	
18,578	540	....	....	....	131	
32,840	2,080	....	....	....	132	
52,314	....	....	....	....	133	
....	....	....	....	....	134	
1,28,467	6,970	5,000	....	5,000	135	
....	2,000	....	....	....	136	
....	810	....	....	....	137	
4,686	710	....	....	....	138	
3,478	9,000	....	....	....	139	
4,01,891	43,770	13,000	....	13,000	140	
76,660	80,000	....	20,000	20,000	141	
7,24,486	1,45,880	18,000	20,000	38,000		
4,449	....	....	....	....	142	
177	....	....	....	....	143	
19,271	880	....	....	....	144	
51,755	1,840	....	....	....	145	
....	....	....	....	....	146	
1,26,641	8,400	....	5,000	5,000	147	
....	1,300	....	....	....	148	
....	950	....	....	....	149	
1,369	2,520	....	....	....	150	
1,626	6,670	....	....	....	151	
5,56,207	71,340	11,000	2,000	13,000	152	
1,11,961	80,000	....	20,000	20,000	153	
8,73,456	1,73,900	11,000	27,000	38,000		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM I—WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Nasir Branch.		
	154	A—Preliminary Expenses	24,000	23,657
	155	B—Land	2,11,300	1,12,860
	156	D—Regulators	2,05,000	1,76,914
	157	F—1 Cross Drainage Works	70,000	24,682
	158	G—Bridges	1,99,500	1,79,433
	159	K—Buildings	2,48,960	2,54,159
		Details.		
		(*a*) Office Buildings	47,780	37,402
		(*b*) Inspection Bungalows and Rest Houses ..	1,59,980	1,76,411
		(*c*) Other Buildings	41,200	40,346
	160	L—Earthwork	11,44,100	11,11,773
	161	M—Plantation	31,500	7,844
	162	O—Miscellaneous	32,000	28,897
	163	P—Maintenance	65,000	21,636
	164	Distributaries and Minors	22,32,710	17,92,218
	165	Watercourses	11,31,100	8,36,287
		Total, Nasir Branch ..	55,95,170	45,70,360
		Sarfraz Branch.		
	166	A—Preliminary Expenses	5,000	4,800
	167	B—Land	20,000	9,225
	168	D—Regulators	22,000	19,468
	169	G—Bridges	6,600	5,031
	170	K—Buildings (Other Buildings)	9,000	3,192
	171	L—Earthwork	79,200	66,636
	172	M—Plantation	2,000	....
	173	O—Miscellaneous	3,000	521
	174	P—Maintenance	8,000	1,593
	175	Distributaries	4,92,200	3,96,621
	176	Watercourses	2,17,000	1,91,673
		Total, Sarfraz Branch ..	8,64,000	6,98,760
		Hyderabad Branch.		
	177	A—Preliminary Expenses	4,500	4,432
	178	B—Land	37,400	33,208
	179	D—Regulators	38,000	33,062
	180	G—Bridges	18,500	16,406
	181	K—Buildings	1,66,890	81,057
		Details.		
		(*a*) Office Buildings	....	9,232
		(*b*) Inspection Bungalows and Rest Houses ..	1,66,890	63,896
		(*c*) Other Buildings	....	7,929
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
17,107	....	....	....	....	154	
63,221	3,200	600	....	600	155	
1,29,400	2,000	900	....	900	156	
5,403	....	....	....	....	157	
1,73,061	1,000	4,400	4,000	8,400	158	
1,77,575	38,000	1,000	35,000	36,000	159	
33,255	10,000	1,000	....	1,000		
1,15,815	20,729	....	35,000	35,000		
28,505	7,271	....	....	....		
9,68,851	79,000	25,000	....	25,000	160	
3,316	2,400	3,000	12,000	15,000	161	
6,016	2,800	7,200	3,000	10,200	162	
17,214	52,800	....	....	....	163	
14,49,019	4,00,000	67,000	13,000	80,900	164	
92,510	1,97,800	98,000	....	98,000	165	
31,02,693	7,79,000	2,08,000	67,000	2,75,000		
4,800	....	....	....	....	166	
8,517	....	1,000	....	1,000	167	
17,082	800	180	....	180	168	
4,298	500	90	....	90	169	
2,132	700	....	....	....	170	
53,713	3,500	500	....	500	171	
....	....	....	1,500	1,500	172	
416	250	....	....	....	173	
603	400	....	....	....	174	
3,15,133	58,330	5,800	....	5,800	175	
22,987	83,995	25,700	....	25,700	176	
4,29,681	1,48,475	33,270	1,500	34,770		
4,431	....	....	....	....	177	
25,654	....	5,000	....	5,000	178	
18,533	1,500	375	....	375	179	
15,766	....	320	....	320	180	
75,589	4,900	....	....	....	181	
9,385	....	....	....	....		
61,052	1,750	....	....	....		
5,152	3,150	....	....	....		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM, I—WORKS —*concluded.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*concld.*		
		Hyderabad Branch—concld.		
	182	L—Earthwork	1,68,100	1,59,638
	183	M—Plantation	5,000	....
	184	O—Miscellaneous	7,000	7,622
	185	P—Maintenance	14,000	15,228
	186	Distributaries	4,31,400	3,76,285
	187	Water-courses	2,74,300	1,90,758
		Total, Hyderabad Branch ..	11,65,090	9,17,696
		Add—Adjustments since made	....	....
		Reserve (i.e. Probable assets)*	16,68,000	....
		Unforeseen expenditure due to floods	9,85,000	....
		Grand Total, Rohri Canal System ..	5,75,69,000	4,60,77,636

**Note.*—This represents amount of Establishment and Tools and Plant and Indirect charges on cost of

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,46,654	8,000	2,000	....	2,000	182	
....	....	....	1,500	1,500	183	
6,473	340	....	....	....	184	
8,525	6,628	....	....	....	185	
3,05,111	64,970	8,950	....	8,950	186	
45,614	40,250	24,500	....	24,500	187	
6,52,350	1,26,588	41,145	1,500	42,645		
2,41,590	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
3,80,47,904	55,87,800	9,28,700	3,77,000	13,05,700		

water-courses recoverable from Zamindars.

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM.		EASTERN NARA SYSTEM.		
		Nara Supply Channel.		
		II—Main Canal and Branches.		
	1	A—Preliminary Expenses	11,000	10,167
	2	B—Land	4,95,000	4,87,112
	3	C—Works	9,000	....
	4	G—Bridges	5,32,000	5,29,862
	5	K—Buildings	18,000	....
	6	L—Earthwork	40,35,000	36,49,974
	7	L-1—Boundary and Service Roads	2,000	3,729
	8	M—Plantation	8,000	9,391
	9	O—Miscellaneous	12,000	20,922
	10	P—Maintenance	15,000	5,034
		Total ..	51,37,000	47,16,191
		III—Distributaries.		
	11	A—Preliminary Expenses	1,500	1,850
	12	B—Land	50,000	59,659
	13	D—Regulators	....	25,051
	14	E—Falls	....	1,715
	15	G—Bridges	48,000	4,595
	16	L—Earthwork	1,14,000	74,839
	17	M—Plantation	....	....
	18	O—Miscellaneous	5,000	6,377
	19	P—Maintenance	1,500	....
		Total, III—Distributaries ..	2,20,000	1,74,086
		V—Water Courses.		
	20	Water-courses	....	22,835
		Total, Nara Supply Channel ..	53,57,000	49,13,112
		EASTERN NARA CANAL.		
		Containing banks on the right side of Nara and flood diversion banks on the left side of Nara.		
		II—Main Canal and Branches.		
	21	A—Preliminary Expenses	33,000	33,131
	22	B—Land	1,10,000	46,770
	23	C—Works	60,000	17,576
	24	D—Regulators	70,000	....
	25	G—Bridges	....	....
	26	H—Escapes	28,000	26,118
	27	K—Buildings	3,66,000	3,64,815
		Details.		
		(*a*) Officers' bungalows	....	66,081
		(*b*) Office buildings	....	1,21,072
		(*c*) Inspection bungalows and rest houses with out-houses and stables	....	1,35,308
		(*d*) Quarters for subordinates, clerks and menials ..	....	40,354
		(*e*) Hospitals, workshops, and store shed	....	2,000
	28	L—Earthwork	25,12,000	21,19,403
	29	L-1—Boundary and Service Roads		
	30	M—Plantation	28,000	23,788
	31	O—Miscellaneous	1,10,000	1,12,374
	32	P—Maintenance	1,85,000	1,21,666
		Total ..	35,02,000	28,65,641
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
10,215	....	....	....	....	1	
4,60,973	....	....	....	....	2	
....	....	....	....	....	3	
4,89,344	....	....	....	....	4	
....	....	....	....	....	5	
25,70,115	6,00,000	1,000	4,000	5,000	6	
2,564	2,700	1,000	1,000	2,000	7	Excess will be met from savings on other heads.
5,406	5,800	2,000	3,800	5,800	8	Do. do.
13,289	1,300	....	400	400	9	Do. do.
2,075	2,200	1,500	1,500	3,000	10	
35,53,981	6,12,000	5,500	10,700	16,200		
1,850	....	....	....	....	11	Do. do.
46,732	....	....	....	....	12	
16,098	....	....	....	....	13	Do. do.
1,396	1,000	....	....	....	14	Do. do.
486	3,000	....	....	....	15	
56,845	4,500	500	500	1,000	16	
....	....	1,000	1,000	2,000	17	
7,946	....	1,000	2,800	3,800	18	Do. do.
....	....	1,000	1,000	2,000	19	Do. do.
1,31,353	8,500	3,500	5,300	8,800		
483	31,300	....	....	....	20	
36,85,817	6,51,800	9,000	16,000	25,000		
33,333	....	....	....	....	21	Do. do.
45,135	....	....	....	....	22	
11,619	7,200	....	....	....	23	
....	....	....	....	....	24	
....	....	....	....	....	25	
23,415	....	....	....	....	26	
3,64,096	....	....	....	....	27	
66,082	....	....	....	....		
1,21,083	....	....	....	....		
1,35,065	....	....	....	....		
39,866	....	....	....	....		
2,000	....	....	....	....		
19,00,718	1,31,500	....	....	....	28 29	
16,122	4,000	1,500	....	1,500	30	
99,416	10,700	1,000	....	1,000	31	
1,19,260	38,400	....	....	....	32	
26,13,114	1,91,800	2,500	....	2,500		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM —*contd.*			Rs.	Rs.
		Brought forward ..	....	....
		EASTERN NARA CANAL—*concld.*		
		III—Distributaries & Minors.		
	33	A—Preliminary Expenses	6,000	6,181
	34	Rectangulation	16,000	....
		Total ..	22,000	6,181
		IV—Drainage and Protective Works.		
	35	A—Preliminary Expenses	15,000	14,582
	36	B—Land	1,13,000	65,263
	37	C—Works	1,30,000	62,513
	38	H—Escapes	10,000	....
	39	L—Earthwork	34,78,000	21,92,195
	40	L-1—Boundary and Service Roads	6,000	....
	41	M—Plantation	23,000	5,324
	42	O—Miscellaneous	29,000	21,817
	43	P—Maintenance	85,000	42,347
		Total Containing Banks on the Right Side of Nara and Flood Diversion banks on the Left Side of Nara ..	38,89,000	24,04,041
		Total, Eastern Nara Canal ..	74,13,000	52,75,863
		KHIPRO CANAL SYSTEM.		
		I—Head Works.		
	44	C—Works	56,000	26,930
		Total, Head Works ..	56,000	26,930
		II—Main Canal and Branches.		
	45	A—Preliminary Expenses	15,000	15,744
	46	B—Land	60,000	68,734
	47	D—Regulators	1,66,000	1,63,059
	48	G—Bridges	40,000	32,545
	49	H—Escapes	25,000	23,222
	50	K—Buildings	1,63,000	1,65,768
		Details.		
		(a) Office block (1 No.)	....	14,203
		(b) Inspection bungalows (4 Nos.)	....	97,850
		(c) Quarters for subordinates (13 Nos.)	....	53,715
	51	L—Earthwork	7,41,000	5,77,232
	52	L-1 (Service road)	....	2,453
	53	M—Plantation	43,000	12,795
	54	O—Miscellaneous	26,000	34,118
	55	P—Maintenance	32,000	52,979
	56	Rectangulation	1,45,000	84,061
		Total ..	14,56,000	12,32,710
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
6,181	....	....	....	....	33	
....	....	....	....	....	34	
6,181	....	....	....	....		
14,783	....	....	....	....	35	
47,177	....	....	....	....	36	
50,177	9,700	....	....	....	37	
....	....	....	....	....	38	
19,51,447	8,000	....	....	....	39	
....	....	....	....	....	40	
4,463	800	2,000	....	2,000	41	
9,123	....	1,000	....	1,000	42	
33,999	10,200	....	....	....	43	
21,11,169	28,700	3,000	....	3,000		
47,30,464	2,20,500	5,500	....	5,500		
20,225	....	....	....	....	44	
20,225	....	....	....	....		
14,870	....	....	....	....	45	
66,262	....	....	....	....	46	
1,44,638	....	....	....	....	47	
32,151	....	....	....	....	48	
19,777	....	....	....	....	49	
1,51,131	15,000	....	....	....	50	
13,437	....	....	....	....		
93,314	....	....	....	....		
44,380	....	....	....	....		
5,04,495	....	....	....	....	51	
1,473	....	....	....	....	52	
6,397	4,200	5,000	....	5,000	53	
25,406	3,400	2,000	....	2,000	54	
50,680	....	....	....	....	55	
84,061	....	....	....	....	56	
11,01,341	22,600	7,000	....	7,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
Eastern Nara System —*contd.*		Brought forward ..	....	....
		Khipro Canal System—*contd.*		
		III—Distributaries.		
	57	A—Preliminary Expenses	24,000	24,191
	58	B—Land	54,000	52,736
	59	C—Works	....	....
	60	D—Regulators	95,000	1,12,053
	61	E—Falls	....	13,182
	62	G—Bridges	95,000	30,167
	63	K—Buildings (Quarters for subordinates, Clerks and menials 2 Nos.)	....	3,109
	64	L—Earthwork	4,39,000	4,37,934
	65	L-1 (Service roads)		
	66	M—Plantation	7,000	11,083
	67	O—Miscellaneous	61,000	26,900
	68	O-1—Modules	....	65,659
	69	P—Maintenance	7,000	29,884
		Toal ..	7,82,000	8,06,898
		IV—Drainage and Protective Works.		
	70	A—Preliminary Expenses	3,700	....
	71	B—Land	30,000	....
	72	C—Works	3,700	....
	73	D—Regulators	10,000	....
	74	G—Bridges	10,000	....
	75	L—Earthwork	1,42,600	....
		Total ..	2,00,000	....
		V—Water-courses.		
	76	Water-courses	5,43,000	5,22,160
		Total, Khipro Canal ..	30,37,000	25,88,698
		Samarjo Branch.		
		II—*Main Canal and Branches.*		
	77	A—Preliminary Expenses	4,000	3,574
	78	B—Land	37,000	41,672
	79	D—Regulators	23,000	23,162
	80	G—Bridges	14,000	14,162
	81	K—Buildings	44,000	52,727
		Details.		
		(*a*) Inspection bungalows and rest houses (2 Nos.) ..	....	27,535
		(*b*) Quarters for Subordinates, Clerks and menials (5 Nos.)	....	25,192
	82	L—Earthwork	1,16,000	1,04,863
	83	L-1—Service roads	....	....
	84	M—Plantation	12,000	2,646
	85	O—Miscellaneous	....	5,104
	86	P—Maintenance	8,000	17,536
	87	Rectangulation	....	7,205
		Total ..	2,58,000	2,72,651
		Carried over ..	....	....

D —*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
23,644	....	....	....	....	57	
52,433	....	....	....	....	58	
....	....	....	....	....	59	
1,05,257	....	....	....	....	60	
12,484	....	....	....	....	61	
27,783	....	....	....	....	62	
2,795	....	....	....	....	63	
4,38,252	....	....	....	....	64	
					65	
1,956	8,000	6,000	....	6,000	66	
19,555	1,700	1,000	....	1,000	67	
57,928	9,000	1,000	....	1,000	68	
30,812	400	....	....	....	69	
7,72,899	19,100	8,000	....	8,000		
....	....	....	....	....	70	
....	....	....	....	....	71	
....	....	....	....	....	72	
....	....	....	....	....	73	
....	....	....	....	....	74	
....	....	....	50,000	50,000	75	
....	....	....	50,000	50,000		
2,64,083	90,000	25,000	....	25,000	76	For acquiring land strips.
21,58,548	1,31,700	40,000	50,000	90,000		
3,580	....	....	....	....	77	
28,380	....	....	....	....	78	
20,899	....	....	....	....	79	
14,048	....	....	....	....	80	
45,867	7,000	....	....	....	81	Excess will be met from savings on other heads.
23,730	....	....	....	....		
22,137	....	....	....	....		
1,18,770	....	....	....	....	82	
....	....	....	....	....	83	
798	1,500	3,000	....	3,000	84	
3,787	300	1,000	....	1,000	85	Do.
16,836	....	....	....	....	86	
7,205	....	....	....	....	87	
2,60,170	8,800	4,000	....	4,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM —*contd.*		Brought forward ..	....	....
		KHIPRO CANAL SYSTEM—*concld.*		
		SAMARJO BRANCH—*concld.*		
		III—Distributaries.		
	88	A—Preliminary Expenses	9,000	8,412
	89	B—Land	....	23,846
	90	D—Regulators	19,000	13,070
	91	E—Falls	....	6,360
	92	G—Bridges	19,000	8,789
	93	L—Earthwork	1,98,000	1,52,871
	94	M—Plantation	2,000	3,000
	95	O—Miscellaneous	15,000	11,155
	96	O-1—Modules	....	20,811
	97	P—Maintenance	8,000	17,389
		Total ..	2,70,000	2,65,703
		IV—Water-courses.		
	98	Water-courses	2,02,000	1,39,866
		Total, Samarjo Branch ..	7,30,000	6,78,220
		Total, Khipro Canal System ..	37,67,000	32,66,918
		THAR CANAL SYSTEM.		
		II—Main Canal and Branches.		
	99	A—Preliminary Expenses	7,000	7,128
	100	B—Land	5,000	1,138
	101	C—Works	20,000	....
	102	D—Regulators	80,000	75,581
	103	G—Bridges	20,000	44,499
	104	K—Buildings	88,000	95,794
		Details.		
		(*a*) Office blocks (2 Nos.)	....	24,794
		(*b*) Quarters for Subordinates, Clerks and menials (5 Nos.)	.....	21,388
		(*c*) Inspection bungalows and rest houses (3 Nos.) ..	....	49,612
	105	L—Earthwork	2,01,000	2,62,243
	106	M—Plantation	4,000	960
	107	O—Miscellaneous	1,000	2,205
	108	O-1—Modules	....	....
	109	P—Maintenance	10,000	8,873
	110	Rectangulation	90,000	31,000
		Total ..	5,26,000	5,29,421
		III—Distributaries.		
	111	A—Preliminary Expenses	17,000	20,323
	112	B—Land	32,000	36,249
	113	D—Regulators	54,000	46,101
	114	E—Falls		2,712
	115	G—Bridges	33,000	47,450
	116	K—Buildings Quarters for Subordinates, Clerks and menials (1 No.)	....	1,962
	117	L—Earthwork	2,83,000	2,21,966
	118	M—Plantation	4,000	2,800
	119	O—Miscellaneous	42,000	5,165
	120	O-1—Modules	....	62,544
	121	P—Maintenance	10,000	16,006
		Total ..	4,75,000	4,63,278
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
8,471	....	....	....	....	88	
23,681	....	....	....	....	89	
10,886	....	....	....	....	90	
5,335	....	....	....	....	91	Excess will be met from savings on other heads.
8,430	....	....	....	....	92	
1,52,070	....	....	....	....	93	
....	2,700	3,000	....	3,000	94	Do.
9,386	1,100	....	....	....	95	
16,072	3,000	....	....	....	96	Do.
18,554	....	....	....	....	97	Do.
2,52,885	6,800	3,000	....	3,000		
71,742	22,600	15,000	....	15,000	98	
5,84,797	38,200	22,000	....	22,000		
27,43,345	1,69,900	62,000	50,000	1,12,000		
7,128	....	....	....	....	99	
440	....	....	....	....	100	
....	....	....	....	....	101	
60,735	....	....	....	....	102	
35,132	6,000	....	....	....	103	Do.
88,054	1,300	....	....	....	104	
18,592	....	....	....	....		
19,986	....	....	....	....		
49,476	....	....	....	....		
2,30,274	21,000	....	....	....	105	Do.
794	2,000	1,000	....	1,000	106	
119	....	....	....	....	107	
....	....	....	....	....	108	
9,256	....	....	....	....	109	
31,000	....	....	....	....	110	
4,62,932	30,300	1,000	....	1,000		
19,741	....	....	....	..	111	Do.
28,038	....	....	....	....	112	
39,021	700	....	....	....	113	
2,271	....	....	....	....	114	
42,163	5,000	....	....	....	115	Do.
650	....	....	....	....	116	Do.
2,01,694	8,000	....	....	....	117	
....	4,100	2,000	....	2,000	118	Do.
2,426	....	....	....	....	119	
41,997	11,000	1,000	....	1,000	120	Do.
11,963	....	....	....	....	121	Do.
3,89,964	28,800	3,000	....	3,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM—*contd.*		Brought forward ..	....	....
		THAR CANAL SYSTEM—*concld.*		
		IV—Drainage and Protective Works		
	122	A—Preliminary Expenses	10,000	....
	123	L—Earthwork	10,000	....
		Total ..	20,000	....
		V—Watercourses		
	124	Watercourses	5,86,000	1,08,328
		Total, Thar Canal System ..	16,07,000	11,01,027
		MITHRAO CANAL SYSTEM.		
		I—Head Works.		
	125	C—Works	40,000	....
		Total ..	40,000	....
		II—Main Canal and Branches.		
	126	A—Preliminary Expenses	30,000	20,143
	127	B—Land	15,000	5,596
	128	D—Regulators	2,40,000	3,05,409
	129	G—Bridges	50,000	15,146
	130	H—Escapes	1,00,000	....
	131	K—Buildings	1,77,000	2,22,052
		Detdils.		
		(*a*) Officers' bungalows (1 No.)..	....	30,650
		(*b*) Office blocks (6 Nos.)	....	56,971
		(*c*) Inspection bungalows and rest houses (7 Nos.) ..	....	66,941
		(*d*) Hospitals, workshops and store shed (1 No.) ..	....	4,948
		(*e*) Quarters for subordinates, clerks and menials (12 Nos.)	....	62,542
		(*f*) Head quarter buildings	....	....
	132	L—Earthwork	10,49,000	9,90,624
	133	M—Plantation	20,000	8,725
	134	O—Miscellaneous	25,000	6,063
	135	P—Maintenance	17,000	32,711
	136	Rectangulation	6,000	....
		Total ..	17,29,000	16,06,469
		III—Distributaries.		
	137	A—Preliminary Expenses	28,000	25,787
	138	B—Land	50,000	56,496
	139	D—Regulators	1,30,000	1,37,796
	140	E—Falls	....	14,784
	141	G—Bridges	13,000	22,971
	142	L—Earthwork	5,20,000	5,18,089
	143	M—Plantation	5,000	13,304
	144	O—Miscellaneous	16,000	25,383
	145	O-1—Modules	....	73,826
	146	P—Maintenance	2,000	641
	147	Rectangulation	28,000	....
		Total ..	7,92,000	8,89,077
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	122	
....	....	....	....	....	123	
....	....	....	....	....		
21,225	25,000	10,000	....	10,000	124	
8,74,121	84,100	14,000	....	14,000		
....	....	....	....	....	125	
....	....	....	....	....		
20,146	....	....	....	....	126	
5,249	....	....	....	....	127	
2,46,499	....	....	....	....	128	Excess will be met from savings on other heads.
16,245	....	....	....	....	129	
....	....	....	....	....	130	
2,09,443	11,000	....	....	....	131	Do.
30,917	....	....	....	....		
57,102	....	....	....	....		
62,162	7,000	....	....	....		
4,901	....	....	....	....		
47,161	4,000	....	....	....		
7,200	....	....	....	....		
9,32,985	20,000	....	....	....	132	
4,646	5,000	....	4,000	4,000	133	
2,279	4,000	....	....	....	134	
30,943	....	....	....	....	135	Do.
....	....	....	....	....	136	
14,68,435	40,000	....	4,000	4,000		
25,787	....	....	....	....	137	
52,706	....	....	....	....	138	Do.
					139	Do.
1,16,637	....	....	....	....	140	
13,590	....	....	....	....	141	Do.
20,256	....	....	....	....	142	
4,76,295	10,000	....	....	....	143	Do.
2,383	9,000	....	2,000	2,000	144	
2,564	10,000	....	....	....	145	Do.
34,207	34,000	....	....	....	146	
638	....	....	....	....	147	Do.
1,12,151	....	....	....	....		
8,57,214	63,000	....	2,000	2,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM —*contd.*		Brought forward ..	....	....
		MITHRAO CANAL SYSTEM—*contd.*		
		IV—Drainage and Protective Works.		
	148	A—Preliminary Expenses	6,000	97
	149	B—Land	40,000	....
	150	C—Works	43,000	....
	151	L—Earthwork	2,00,000	....
		Total ..	2,89,000	97
		V—Water-courses.		
	152	Water-courses	6,50,000	5,99,923
		Total, Mithrao Canal ..	35,00,000	30,95,566
		NABISAR BRANCH.		
		II—Main Canal and Branches.		
	153	A—Preliminary Expenses	9,000	5,003
	154	B—Land	7,600	5,912
	155	D—Regulators	30,000	29,165
	156	G—Bridges	25,400	25,600
	157	H—Escapes	....	28,187
	158	K—Buildings	69,000	81,477
		Details.		
		(*a*) Office block (1 No.)	....	5,727
		(*b*) Inspection Bungalows and rest houses (3 Nos.) ..	....	51,913
		(*c*) Quarters for clerks, subordinates and menials ..	....	23,837
		(*d*) Headquarters Buildings	....	....
	159	L—Earthwork	1,71,500	1,97,722
	160	M—Plantation	15,500	4,253
	161	O—Miscellaneous	17,000	20,145
	162	P—Maintenance	10,000	8,669
	163	Rectangulation	4,000	....
		Total ..	3,59,000	4,06,133
		III—Distributaries.		
	164	A—Preliminary Expenses	25,000	21,040
	165	B—Land	6,000	5,934
	166	D—Regulators	49,800	35,343
	167	G—Bridges	25,000	16,169
	168	L—Earthwork	2,97,200	2,97,100
	169	M—Plantation	7,000	2,335
	170	O—Miscellaneous	16,000	23,368
	171	O-1—Modules	....	13,251
	172	P—Maintenance	2,000	2,229
	173	Rectangulation	15,000	....
		Total ..	4,43,000	4,16,769
		V—Watercourses.		
	174	Watercourses	3,03,000	59,103
		Total, Nabisar Branch ..	11,05,000	8,82,005
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
97	....	....	....	....	148	
....	....	....	....	....	149	
....	....	....	....	....	150	
....	....	....	....	....	151	
97	....	....	....	....		
1,23,435	2,17,500	80,000	....	80,000	152	
24,49,181	3,20,500	80,000	6,000	86,000		
5,003	....	....	....	....	153	
4,784	....	....	....	....	154	
24,645	....	....	....	....	155	
25,600	....	....	....	....	156	
24,881	....	....	....	....	157	Excess will be met from
79,022	2,500	....	....	....	158	savings on other heads.
6,205	....	....	....	....		
47,377	2,000	....	....	....		
23,640	500	....	....	....		
1,800	....	....	....	....		
1,44,093	1,000	....	....	....	159	
1,378	2,000	....	10,000	10,000	160	
16,756	4,000	....	....	....	161	Do.
10,085	....	....	....	....	162	
....	....	....	....	....	163	
3,36,247	9,500	....	10,000	10,000		
25,307	....	....	....	....	164	Do.
					165	Do.
9,240	....	....	....	....	166	
34,927	....	....	....	....	167	
15,392	....	....	....	....	168	
2,88,021	5,000	....	....	....	169	More estimates will be
....	2,000	....	2,000	2,000		sanctioned.
12,816	9,000	....	....	....	170	Excess will be met from savings on other heads.
					171	Do. do.
2,859	6,000	4,000	....	4,000	172	Do. do.
2,205	....	....	....	....	173	Do. do.
23,627	....	....	....	....		
4,14,394	22,000	4,000	2,000	6,000		
12,379	30,000	20,000	....	20,000	174	More estimates will be sanctioned.
7,63,020	61,500	24,000	12,000	36,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM —*contd.*		Brought forward ..	....	....
		MITHRAO CANAL SYSTEM—*concld.*		
		NAOKOT BRANCH.		
		II—Main Canal and Branches.		
	175	A—Preliminary Expenses	9,000	5,781
	176	B—Land	35,000	30,173
	177	D—Regulators	62,000	58,458
	178	F—River Falls and Hill torrent works	50,000	....
	179	G—Bridges	14,000	19,136
	180	H—Escapes	....	6,632
	181	K—Buildings	1,13,500	1,15,568
		Details.		
		(*a*) Office blocks (2 Nos.)	....	11,508
		(*b*) Inspection bungalows (2 Nos.)	....	41,894
		(*c*) Quarters for clerks, subordinates and menials (7 Nos.)	....	62,166
		(*d*) Headquarters Buildings	....	....
	182	L—Earthwork	4,20,500	4,42,551
	183	M—Plantation	13,500	3,920
	184	O—Miscellaneous	16,500	18,049
	185	P—Maintenance	17,000	17,525
	186	Rectangulation	4,000	....
		Total ..	7,55,000	7,17,793
		III—Distributaries and Minors.		
	187	A—Preliminary Expenses	18,600	17,077
	188	B—Land	12,000	8,464
	189	D—Regulators	47,700	49,845
	190	G—Bridges	9,000	10,917
	191	L—Earthwork	1,62,700	1,58,951
	192	M—Plantation	6,000	1,980
	193	O—Miscellaneous	12,000	9,745
	194	O—Modules	....	3,770
	195	P—Maintenance	2,000	2,476
	196	Rectangulation	17,000	....
		Total ..	2,87,000	2,63,225
		V—Water-courses		
	197	Water-courses	2,35,000	57,403
		Total, Naokot Branch ..	12,77,000	10,38,421
		Total, Mithrao Canal System ..	58,82,000	50,15,992
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
5,781	....	....	....	....	175	
29,698	....	....	....	....	176	
53,626	....	....	....	....	177	
....	....	....	25,000	25,000	178	Estimates will be sanctioned in due course.
11,049	4,500	....	....	....	179	
5,552	....	....	....	....	180	Excess will be met from savings on other heads.
1,14,702	500	....	....	....	181	
10,379	....	....	....	....		
41,971	....	....	....	....		
60,219	500	....	....	....		
2,133	....	....	....	....		
3,11,494	1,000	....	....	....	182	
2,227	2,000	....	2,000	2,000	183	More estimates will be sanctioned.
15,558	3,000	....	....	....	184	Excess will be met from savings on other heads.
11,284	5,000	....	4,000	4,000	185	More estimates will be sanctioned and excess will be met from savings on other heads.
....	....	....	....	....	186	
5,60,971	16,000	....	31,000	31,000		
12,809	....	....	....	....	187	
8,553	....	....	....	....	188	
44,462	....	....	....	....	189	
10,286	....	....	....	....	190	Excess will be met from savings on other heads.
1,50,419	....	....	....	....	191	
....	2,000	....	2,000	2,000	192	More estimates will be sanctioned.
9,059	2,000	....	....	....	193	
1,953	1,000	....	3,000	3,000	194	Do.
582	1,000	....	....	....	195	Excess will be met from savings on other heads.
20,735	....	....	....	....	196	
2,58,858	6,000	....	5,000	5,000		
9,602	27,000	10,000	....	10,000	197	
8,29,431	49,000	10,000	36,000	46,000		
40,41,632	4,31,000	1,14,000	54,000	1,68,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM—*concld.*		Brought forward ..	....	....
		JAMRAO CANAL SYSTEM.		
		I—Head Works.		
	198	C—Works	10,000	....
		II—Main Canal and Branches.		
	199	A—Preliminary Expenses	26,000	25,908
	200	B—Land	31,000	33,869
	201	D—Regulators	75,000	81,990
	202	E—Falls	....	2,294
	203	G—Bridges	20,000	12,132
	204	K—Buildings	35,000	28,625
		Details		
		(*a*) Inspection bungalows and rest houses (2 Nos.) ..	....	13,959
		(*b*) Quarters for Clerks, Subordinates, and menials (14 Nos.)	....	14,666
	205	L—Earthwork	2,04,000	1,25,079
	206	M—Plantation	....	....
	207	O—Miscellaneous	10,000	5,867
	208	P—Maintenance	....	2,295
		Total ..	4,01,000	3,18,059
		III—Distributaries.		
	209	A—Preliminary Expenses	55,000	52,593
	210	B—Land	60,000	44,036
	211	D—Regulators	93,000	74,472
	212	E—Falls	....	6,573
	213	G—Bridges	35,000	12,233
	214	H—Escapes	....	....
	215	L—Earthwork	2,20,000	2,00,652
	216	M—Plantation	10,000	....
	217	O—Miscellaneous	10,000	12,971
	218	O-1—Modules	....	34,649
	219	Rectangulation	18,000	....
		Total ..	5,01,000	4,38,179
		IV—Drainage and Protective Works.		
	220	A—Preliminary Expenses	....	189
	221	B—Land	....	238
	222	L—Earthwork	2,00,000	1,05,199
		Total ..	2,00,000	1,05,626
		V—Water-courses.		
	223	Water-courses	2,90,000	3,03,480
		Total, Jamrao Canal System ..	14,02,000	11,65,344
		Add on account of adjustments	....	....
		Reserve (i.e., probable assets)*	6,60,000	....
		Grand Total, Eastern Nara System ..	2,60,88,000	2,07,38,256

* *Note.*—This represents amount of Establishment and Tools and Plant and Indirect charges on cost of

D —*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	198	
23,876	....	....	....	....	199	
22,149	....	....	....	....	200	
62,533	6,600	....	....	....	201	
2,326	....	....	....	....	202	
13,673	2,800	....	....	....	203	
24,435	33,300	....	....	....	204	
11,408	....	....	....	....		
13,027	300	....	....	....		
1,08,644	54,600	....	....	....	205	
....	5,000	....	....	....	206	
3,726	11,700	....	....	....	207	
1,563	....	....	....	....	208	
2,62,925	1,14,000	....	....	....		
52,379	....	....	....	....	209	
17,870	....	....	....	....	210	
67,942	500	....	8,000	8,000	211	
6,189	....	....	....	....	212	
11,223	....	....	....	....	213	
....	....	....	10,000	10,000	214	
1,67,829	5,400	....	47,000	47,000	215	
....	....	....	....	....	216	
9,877	3,100	....	....	....	217	
25,791	....	....	....	....	218	
6,628	....	....	....	....	219	
3,65,728	9,000	....	65,000	65,000		
189	....	....	....	....	220	
221	....	....	....	....	221	
1,05,199	....	....	....	....	222	
1,05,609	....	....	....	....		
86,027	22,700	....	15,000	15,000	223	
8,20,289	1,45,700	....	80,000	80,000		
1,52,932	....	....	....	....		
....	....	....	....	....		
1,70,48,600	17,03,000	2,04,500	2,00,000	4,04,500		

Water-courses recoverable from Zamindars.

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM.		RIGHT BANK CANAL SYSTEM.		
		North Western Canal System.		
		Main Canal.		
	1	A—Preliminary Expenses	50,000	8,987
	2	B—Land	4,65,600	3,75,648
	3	D—Regulators	1,60,000	1,17,312
	4	F—(1) Other Cross Drainage Works	1,00,000	1,31,821
	5	G—Bridges	3,44,000	3,30,682
	6	H—Escapes	20,000	13,994
	7	K—Buildings	2,25,000	1,25,164
		Details.		
		(*i*) Inspection Bungalow and Rest Houses ..	....	....
		(*ii*) Office Buildings	....	....
		(*iii*) Residential quarters for subordinates ..	....	....
		(*iv*) Other Buildings	....	....
	8	L—Earthwork	27,03,000	26,36,415
	9	M—Plantation	50,000	49,765
	10	O—Miscellaneous	50,000	79,980
	11	P—Maintenance	92,000	1,20,459
	12	Distributaries	35,600	25,858
	13	Drainage and Protective Works	10,07,400	6,900
	14	Watercourses	13,700	15,229
		Total, North Western Canal (main line) ..	53,16,300	40,38,214
		Ratodero Branch.		
	15	A—Preliminary Expenses	9,500	9,493
	16	B—Land	67,500	33,671
	17	D—Regulators	35,000	37,720
	18	G—Bridges	25,300	16,395
	19	K—Buildings	45,000	27,438
		Details.		
		Bungalows and Rest Houses	....	....
		Offices	....	....
	20	L—Earthwork	1,90,000	1,88,671
	21	L-1—Service road	2,000	....
	22	M—Plantation	4,300	2,599
	23	O—Miscellaneous	10,300	14,249
	24	P—Maintenance	25,000	31,347
	25	Distributaries	5,93,200	4,31,513
	25A	Drainage and Protective Works	....	262
	26	Watercourses	1,71,400	1,45,280
		Total, Ratodero Branch ..	11,78,500	9,38,638
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,709	....	....	....	....	1	
4,01,166	1,000	....	....	....	2	
1,08,932	500	....	....	....	3	
1,25,033	9,500	....	....	....	4	
3,11,157	....	....	....	....	5	
7,899	3,000	....	....	....	6	
1,43,828	7,500	....	....	....	7	
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
24,40,168	23,000	....	....	....	8	
45,925	3,800	....	....	....	9	
53,860	15,700	....	....	....	10	
82,384	25,000	....	....	....	11	
21,735	33,400	500	30,000	30,500	12	
7,822	....	....	13,000	13,000	13	
....	11,000	3,200	....	3,200	14	
37,58,618	1,33,400	3,700	43,000	46,700		
9,047	....	....	....	....	15	
31,345	....	....	....	....	16	
19,004	13,400	....	....	....	17	
12,159	200	....	....	....	18	
24,954	20,500	3,000	....	3,000	19	
....	....	2,000	....	2,000		
....	....	1,000	....	1,000		
1,72,358	14,000	....	....	....	20	
....	....	....	....	....	21	
295	5,000	2,000	....	2,000	22	
8,402	6,000	....	....	....	23	
10,539	15,000	....	....	....	24	
3,30,236	31,000	12,000	....	12,000	25	
....	....	....	....	....	25A	
3,039	1,04,000	24,000	....	24,000	26	
6,21,378	2,09,100	41,000	....	41,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		NORTH WESTERN CANAL SYSTEM—*contd.*		
		Shahdadkot Branch.		
	27	A—Preliminary Expenses	20,200	18,265
	28	B—Land	39,000	24,452
	29	D—Regulators	50,500	30,881
	30	G—Bridges	25,700	21,561
	31	K—Buildings	2,22,400	1,44,238
	32	L—Earthwork	3,00,000	2,96,005
	32A	L-1—Service and Boundary Roads	2,500	4,268
	33	M—Plantation	21,600	....
	34	O—Miscellaneous	34,100	24,746
	35	P—Maintenance	58,000	13,865
	36	Distributaries	17,25,900	13,23,481
	37	Watercourses	7,93,200	2,79,818
		Total, Shahdadkot Branch ..	32,93,100	21,81,580
		Khirtar Branch.		
	38	A—Preliminary Expenses	28,200	22,970
	39	B—Land	1,88,700	1,29,054
	40	D—Regulators	2,11,700	2,19,210
	41	F—(1) Other Cross Drainage Works	3,00,000	3,31,498
	42	G—Bridges	45,000	55,946
	43	K—Buildings	3,80,000	2,61,624
	44	L—Earthwork	11,30,000	10,80,104
	45	L (1) Service roads	4,000	2,922
	46	M—Plantation	36,500	30,008
	47	O—Miscellaneous	42,000	70,314
	48	P—Maintenance	86,000	47,079
	49	Distributaries	18,32,400	16,60,569
	50	Drainage and Protective Works	....	22,083
	51	Watercourses	6,97,600	8,84,131
		Total, Khirtar Branch ..	49,82,100	48,17,512
		Warah Branch.		
	52	A—Preliminary Expenses	45,000	33,722
	53	B—Land	2,46,600	3,67,945
	54	D—Regulators	2,23,000	2,21,159
	55	E—Falls	20,000	18,346
	56	G—Bridges	1,15,900	1,18,946
	57	H—Escapes	39,300	....
	58	K—Buildings	3,63,000	2,80,367
		Details.		
		(*i*) Inspection Bungalows and Rest Houses ..	....	1,50,048
		(*ii*) Office Buildings	....	33,147
		(*iii*) Quarters for Assistant Engineerings, Sub-divisional Clerks and Menials	....	97,172
		(*iv*) Miscellaneous Items	....	....
		Carried over ..	....	....

D —*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
18,194	....	....	....	....	27	
16,221	....	....	....	....	28	
27,807	1,100	....	....	....	29	
21,639	....	....	....	....	30	
1,31,336	28,700	6,000	....	6,000	31	
3,06,320	4,600	....	....	....	32	
2,561	3,200	6,000	....	6,000	32A	
....	....	....	....	....	33	
16,425	6,500	....	....	....	34	
12,262	15,000	....	....	....	35	
12,26,262	55,300	20,000	....	20,000	36	
22,368	1,63,100	45,000	....	45,000	37	
18,01,395	2,77,500	77,000	....	77,000		
23,226	....	....	....	....	38	
72,999	5,000	15,000	....	15,000	39	
2,11,670	2,600	....	....	....	40	
3,02,656	15,000	14,000	36,000	50,000	41	
53,601	2,060	....	....	....	42	
2,19,886	65,000	38,000	37,000	75,000	43	
9,80,515	20,000	....	....	....	44	
2,860	....	....	....	....	45	
8,125	15,000	7,000	3,000	10,000	46	
41,227	41,400	....	....	....	47	
53,199	40,000	....	20,000	20,000	48	
14,66,214	1,36,000	75,000	70,000	1,45,000	49	
2,22,664	68,000	....	2,00,000	2,00,000	50	
2,11,969	3,04,000	55,000	....	55,000	51	
38,70,811	7,14,000	2,04,000	3,66,000	5,70,000		
33,722	....	....	....	....	52	
1,78,869	1,000	....	....	....	53	
1,98,913	2,000	....	....	....	54	
16,790	500	....	....	....	55	
1,07,492	1,000	....	....	....	56	
....	....	....	....	....	57	
2,20,646	70,000	....	21,000	21,000	58	
1,07,522	38,254	....	18,000	18,000		
28,288	3,607	....	....	....		
62,894	28,139	....	3,000	3,000		
21,942	....	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		NORTH WESTERN CANAL SYSTEM—*concld.*		
		Warah Branch—concld.		
	59	L—Earthwork	12,10,000	11,77,191
	60	L—1 Boundary and Service Roads	10,000	....
	61	M—Plantation	52,500	2,20,089
	62	O—Miscellaneous	55,000	99,918
	63	P—Maintenance	1,00,000	64,591
	64	Distributaries	20,48,600	16,32,544
	65	Drainage and Protective Works	5,06,500	261
	66	Water-courses	9,85,600	8,77,050
		Total, Warah Branch ..	60,21,000	51,12,129
		Add—adjustments since made	....	....
		Total, North Western Canal System ..	2,07,91,000	1,70,88,073
		RICE CANAL SYSTEM.		
		Rice Canal (main line).		
	1	A—Preliminary Expenses	68,400	22,717
	2	B—Land	10,99,200	10,01,958
	3	D—Regulators	3,16,000	3,62,789
	4	E—Falls	1,68,000	2,58,262
	5	G—Bridges	6,99,000	7,19,474
	6	H—Escapes	5,33,000	12,950
	7	K—Buildings	3,97,000	2,37,437
		Details.		
		(*a*) Residential quarters	....	59,631
		(*b*) Inspection Bungalows	....	1,36,468
		(*c*) Office buildings	....	40,758
		(*d*) Other buildings	....	580
	8	L—Earthwork	74,77,300	78,29,717
	8A	L—1 Service Roads	10,000	7,686
	9	M—Plantation	77,400	77,295
	10	O—Miscellaneous	84,000	1,28,223
	11	P—Maintenance	1,17,400	60,134
	12	Minor Branches	2,26,000	1,21,728
	13	Distributaries	6,71,000	4,33,975
	14	Drainage and Protective Works	4,46,000	....
	15	Water-courses	4,83,000	1,08,451
		Total, Rice Canal (main line) ..	1,28,72,700	1,13,82,796
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
11,50,516	85,000	....	....	....	59	
....	2,500	....	....	....	60	
13,857	5,000	8,000	....	8,000	61	
65,006	....	....	....	....	62	
63,950	....	....	....	....	63	
12,04,373	2,76,000	....	8,000	8,000	64	
469	19,000	14,000	46,000	60,000	65	
1,18,394	2,45,000	2,29,500	....	2,29,500	66	
33,72,997	7,07,000	2,51,500	75,000	3,26,500		
90,625	....	....	....	....		
1,35,15,824	20,41,000	5,77,200	4,84,000	10,61,200		
17,777	....	....	....	....	1	
10,23,948	100	....	....	....	2	
3,11,139	25,000	10,000	....	10,000	3	
2,41,618	15,000	12,000	....	12,000	4	
6,16,028	10,000	....	....	....	5	
11,893	....	....	....	....	6	
2,13,596	10,000	....	10,000	10,000	7	
57,996	10,000	....	10,000	10,000		
1,28,516	....	....	....	....		
26,672	....	....	....	....		
412	....	....	....	....		
75,41,533	53,550	....	....	....	8	
4,822	1,000	....	....	....	8A	
59,623	10,000	....	....	....	9	
46,903	30,000	....	....	....	10	
49,688	1,000	....	....	....	11	
1,04,166	25,000	6,000	4,000	10,000	12	
3,18,126	82,000	15,000	5,000	20,000	13	
....	....	....	....	....	14	
10,233	98,000	10,000	40,000	50,000	15	
1,05,71,093	3,60,650	53,000	59,000	1,12,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		RICE CANAL SYSTEM—*contd.*		
		Ghar Branch.		
	16	A—Preliminary Expenses	9,500	8,816
	17	B—Land	11,000	5,874
	18	D—Regulators	78,300	1,02,825
	19	E—Falls	80,000	....
	20	G—Bridges	6,000	....
	21	K—Buildings	87,000	25,250
		Details.		
		(*a*) Residential Quarters	....	3,912
		(*b*) Inspection Bungalows and Rest Houses ..	....	12,620
		(*c*) Office Buildings	....	8,718
		(*d*) Other Buildings	....	....
	22	L—Earthwork	1,19,000	20,943
	23	L—1 Service Roads	1,000	....
	24	M—Plantation	1,400	148
	25	O—Miscellaneous	10,800	360
	26	P—Maintenance	7,000	1,589
	27	Minor Branches	2,32,000	33,417
	28	Distributaries	3,03,000	31,557
	29	Water-courses	5,81,000	10,645
		Total, Ghar Branch ..	15,27,000	2,41,424
		Dhamrao Branch.		
	30	A—Preliminary Expenses	3,100	2,958
	31	B—Land	3,000	....
	32	D—Regulators	26,000	21,353
	33	E—Falls	40,000	....
	34	F—(1) Other Cross Drainage Works	....	70,839
	35	G—Bridges	5,000	....
	36	K—Buildings	40,800	....
		Details.		
		(*a*) Residential Quarters	....	....
	37	L—Earthwork	49,000	....
	38	L—1 Service Roads	1,000	....
	39	M—Plantation	600	....
	40	O—Miscellaneous	7,500	37
	41	P—Maintenance	64,000	....
	42	Minor Branches	41,000	1,243
	43	Distributaries	1,53,500	4,363
	44	Water-courses	1,35,800	2,073
		Total, Dhamrao Branch ..	5,70,300	1,02,866
		Mehar Branch.		
	45	A—Preliminary Expenses	5,600	5,282
	46	B—Land	5,000	2,374
	47	D—Regulators	51,000	41,094
	48	G—Bridges	5,000	....
	49	K—Buildings	49,000	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
8,668	800	....	....	....	16	
5,930	5,000	....	....	....	17	
69,118	30,000	....	....	....	18	
....	....	....	....	....	19	
....	1,000	....	1,000	1,000	20	
24,303	1,000	....	10,000	10,000	21	
2,169	1,000	....	10,000	10,000		
13,114	....	....	....	....		
9,020	....	....	....	....		
....	....	....	....	....		
10,846	20,000	20,000	....	20,000	22	
....	500	500	....	500	23	
109	300	....	....	....	24	
....	2,500	....	2,500	2,500	25	
1,535	....	....	....	....	26	
17,077	62,000	30,000	20,000	50,000	27	
28,898	27,000	30,000	30,000	60,000	28	
1,884	2,000	10,000	40,000	50,000	29	
1,68,368	1,52,100	90,500	1,03,500	1,94,000		
2,501	500	....	....	....	30	
....	1,500	1,500	....	1,500	31	
19,634	7,000	3,000	....	3,000	32	
....	5,000	3,000	....	3,000	33	
....	....	....	....	....	34	
....	1,000	....	1,000	1,000	35	
....	2,000	....	5,000	5,000	36	
....	2,000	....	5,000	5,000		
....	10,000	10,000	5,000	15,000	37	
....	250	500	....	500	38	
....	200	200	....	200	39	
....	2,500	....	2,500	2,500	40	
....	....	....	....	....	41	
37	....	....	5,000	10,000	42	
940	5,000	5,000	10,000	25,000	43	
4,315	15,000	15,000	15,000	20,000	44	
521	1,000	5,000				
27,948	50,950	43,200	43,500	86,700		
4,860	500	....	....	....	45	
2,525	1,500	1,000	....	1,000	46	
40,698	5,000	2,000	....	2,000	47	
....	1,000	....	1,000	1,000	48	
....	11,000	....	5,000	5,000	49	
....	....	....	....	....		

Main Head	Item No.	Subhead and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..		
		RICE CANAL SYSTEM—*concld.*		
		Mehar Branch—concld.		
	50	L—Earthwork	55,000	32,934
	51	L-1—Service Roads	1,000	....
	52	M—Plantation	2,200	....
	53	O—Miscellaneous	6,100	41
	54	P—Maintenance	9,300	....
	55	Minor Branches	1,55,100	3,160
	56	Distributaries	2,53,200	7,885
	57	Watercourses	3,22,500	4,036
		Total, Mehar Branch ..	9,20,000	96,806
		Add—adjustments since made	....	....
		Total, Rice Canal System ..	1,58,90,000	1,18,23,892
		DADU CANAL SYSTEM.		
		Dadu Canal (main line).		
	1	A—Preliminary Expenses	84,000	49,061
	2	B—Land	4,92,300	4,54,818
	3	D—Regulators	3,51,000	3,05,724
	3A	F (1)—Other Cross Drainage Works	90,000	....
	4	G—Bridges	4,43,000	2,53,823
	5	H—Escapes	2,23,700	85,401
	6	K—Buildings	5,88,000	4,01,723
		Details.		
		(*a*) Residential Quarters	....	13,214
		(*b*) Inspection Bungalows and Rest Houses ..	....	1,74,338
		(*c*) Office Buildings	....	32,218
		(*d*) Other Buildings	....	17,783
	7	L—Earthwork	27,77,000	22,17,548
	8	L-1—Boundary and Service Roads	5,000	756
	9	M—Plantation	2,34,500	28,983
	10	O—Miscellaneous	85,400	1,37,635
	11	P—Maintenance	2,00,600	1,20,054
	12	Distributaries	31,85,000	18,76,930
	13	Drainage and Protective Works	3,63,000	5,730
	14	Watercourses	10,46,000	5,27,088
		Total, Dadu Canal (main line) ..	1,01,68,500	64,65,274
		Johi Branch.		
	15	A—Preliminary	23,000	20,670
	16	B—Land	60,000	62,930
	17	D—Regulators	1,45,000	1,30,300
	18	F—Cross Drainage Works	1,00,000	1,22,460
	19	G—Bridges	1,05,000	99,727
	20	H—Escapes	24,000	13,522
	21	K—Buildings	2,05,000	1,31,337
		Details.		
		(*a*) Residential Quarters	....	7,709
		(*b*) Inspection Bungalows and Rest Houses ..	....	98,888
		(*c*) Office buildings	....	10,324
		(*d*) Other buildings	....	14,416
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
27,047	8,000	10,000	....	10,000	50	
....	200	500	....	500	51	
....	500	500	....	500	52	
....	1,500	....	2,000	2,000	53	
....	....	....	....	....	54	
2,797	17,000	30,000	20,000	50,000	55	
7,137	7,000	15,000	10,000	25,000	56	
19	1,000	2,000	8,300	10,300	57	
85,083	54,200	61,000	46,300	1,07,300		
1,89,492	....	....	....	....		
1,10,41,984	6,17,900	2,47,700	2,52,300	5,00,000		
45,154	....	....	....	....	1	
4,12,918	7,221	....	....	....	2	
2,76,178	4,000	....	....	....	3	
....	....	....	....	....	3A	
2,36,748	5,500	....	....	....	4	
70,292	....	....	....	....	5	
3,74,089	21,000	....	19,000	19,000	6	
9,729	....	....	....	....		
3,27,038	21,000	....	19,000	19,000		
32,844	....	....	....	....		
4,478	....	....	....	....		
22,12,527	35,000	....	....	....	7	
709	....	....	....	....	8	
24,800	35,000	28,000	18,000	46,000	9	
73,501	90,000	2,000	....	2,000	10	
1,04,098	1,00,000	....	....	....	11	
18,69,319	2,45,500	71,000	52,000	1,23,000	12	
3,384	....	....	....	....	13	
1,04,605	2,12,160	7,000	25,000	32,000	14	
58,08,322	7,55,381	1,08,000	1,14,000	2,22,000		
20,703	....	....	....	....	15	
48,448	11,779	....	....	....	16	
1,07,444	....	....	5,000	5,000	17	
1,10,285	....	....	....	....	18	
98,629	....	....	....	....	19	
8,245	....	....	....	....	20	
1,17,204	50,000	....	20,000	20,000	21	
15,041	....	....	....	....		
96,450	40,000	....	11,000	11,000		
5,713	....	....	9,000	9,000		
....	10,000	....	....	....		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*concld.*		Brought forward ..		
		DADU CANAL SYSTEM—*concld.*		
		Johi Branch—concld.		
	22	L—Earthwork	9,80,000	9,50,904
	23	L-1—Boundary and Service Roads	4,000	....
	24	M—Plantation	25,000	....
	25	O—Miscellaneous	23,000	48,029
	26	P—Maintenance	51,000	53,771
	27	Distributaries	9,20,000	5,60,535
	28	Watercourses	5,31,500	17,326
		Total, Johi Branch ..	31,56,500	22,11,511
		Add—adjustments since made	....	....
		Total, Dadu Canal System ..	1,33,65,000	86,76,785
		Reserve (i.e., probable assets)*	13,49,000	....
		Grand Total, Right Bank System ..	5,13,95,000	3,75,88,750

**Note.*—This represents amount of Establishment and Tools and Plant and indirect

D *–contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
9,45,972	5,000	10,000	....	10,000	22	
....	....	....	....	....	23	
111	15,000	12,000	....	12,000	24	
32,881	5,000	2,000	....	2,000	25	
23,079	1,00,000	....	....	....	26	
5,93,910	53,000	48,000	....	48,000	27	
8,805	42,940	7,000	5,000	12,000	28	
21,15,716	2,82,719	79,000	30,000	1,09,000		
3,75,685	....	....	....	....		
82,99,723	10,38,100	1,87,000	1,44,000	3,31,000		
....	....	....	....	....		
3,28,57,531	36,97,000	10,11,900	8,80,300	18,92,200		

charges on the cost of watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..		
MANCHAR DRAIN AND REGULATORS.		MANCHAR DRAIN AND REGULATORS.		
		IV—Drainage and Protective Works.		
	1	A—Preliminary Expenses	60,000	82,420
	2	B—Land	60,000	1,64,676
	3	D—Regulators	6,25,000	3,06,337
	4	G—Bridges	2,00,000	98,745
	5	K—Buildings	1,00,000	73,417
		Details.		
		(*a*) Inspection Bungalows and Rest Houses ..	....	18,707
		(*b*) Other Buildings	....	54,710
	6	L—Earthwork	16,46,000	21,95,588
	7	M—Plantation	....	5,331
	8	O—Miscellaneous	2,000	24,864
	9	P—Maintenance	6,000	....
		Total, Manchar Drain and Regulators ..	26,99,000	29,51,378

Note.—The Expenditure includes the cost of the Flood Protective Bund Scheme which has been separately from the savings on the Main Scheme.

D—*contd.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
64,684	7,800	1,600	....	1,600	1	
1,09,700	2,00,000	85,000	5,000	90,000	2	
2,93,372	21,000	....	44,500	44,500	3	
1,03,908	31,700	50,000	75,000	1,25,000	4	
71,112	8,000	3,100	50,000	53,100	5	
71,112	....	....	....	....		
	8,000	3,100	50,000	53,100		
21,34,546	7,57,500	4,30,800	....	4,30,800	6	
....	1,500	....	2,500	2,500	7	
3,187	6,000	5,000	5,000	10,000	8	
12,805	16,500	23,000	....	23,000	9	
27,93,314	10,50,000	5,98,500	1,82,000	7,80,500		

sanctioned for Rs. 39·11 lakhs (*vide* G. R. No. 4879/27, P.W.D., dated 4th January 1932) but is proposed to be met

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
LLOYD BARRAGE AND CANALS CONSTRUCTION.		*Abstract.*		
		I—Works.		
		Barrage including Canal Head Regulators ..	5,44,90,000	6,27,05,789
		Rohri Canal System and Khairpur Feeders ..	5,75,69,000	4,60,77,636
		Eastern Nara Canal System	2,60,88,000	2,07,38,256
		Right Bank Canal System	5,13,95,000	3,75,88,750
		Manchar Drain and Regulator	26,99,000	29,51,378
		Dragline Suspense	....	....
		Sub-rectangulation work to be done by Revenue Officer	....	....
		Revenue Establishment chargeable to works excluding that employed on sub-rectangulation	....	....
		Total, I—Works ..	19,22,41,000	17,00,61,809
		Deduct—Credit on account of adjustment of cost of settlement work, etc., to be done by Assistant Revenue Officer and his establishment by debit to 5-Land Revenue	....	....
		Net Total, I—Works ..	19,22,41,000	17,00,61,809
		II—Establishment	2,88,13,000	....
		Pensionary charges	....	....
		III—Tools and Plant	28,93,000	....
		IV—Suspense	....	....
		Total ..	22,39,47,000	17,00,61,809
		Deduct—Receipts on Capital Account	—2,78,11,000*	....
		Deduct—Share of cost of Barrage payable by Khairpur State	—26,31,000	....
		Total, Direct charges ..	19,35,05,000	17,00,61,809

Rs. in lakhs.

*(1) Salvage value .. 71·76

(2) Recoveries on account of cost of—

(*a*) Watercourses .. 186·89

(*b*) Rectangulation .. 16·46

203·35

278·11

D—*concld.*

Outlay		Budget for 1933-34			Item No.	Remarks
Actual to end of 1931-32	Probable during 1932-33	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
4,96,91,757	13,67,200	1,51,000	....	1,51,000		
3,80,47,904	55,87,800	9,28,700	3,77,000	13,05,700		
1,70,48,600	17,03,000	2,04,500	2,00,000	4,04,500		
3,28,57,531	36,97,000	10,11,900	8,80,300	18,92,200		
27,93,314	10,50,000	5,98,500	1,82,000	7,80,500		
28,02,221	—1,02,000	—1,82,000	1,87,100	5,100		
....	1,23,300	1,85,000	....	1,85,000		
....	3,07,700	4,20,000	....	4,20,000		
14,32,41,327	1,37,34,000	33,17,600	18,26,400	51,44,000		
....	— 20,000	— 20,000	....	— 20,000		
14,32,41,327	1,37,14,000	32,97,600	18,26,400	51,24,000		
2,58,62,310	26,97,800	24,84,500	....	24,84,500		
25,02,962	1,63,000	1,64,500	....	1,64,500		
21,87,091	1,59,200	65,000	....	65,000		
10,23,574	—8,37,000	—20,000	....	—20,000		
17,48,17,264	1,58,97,000	59,91,600	18,26,400	78,18,000		
—14,53,560	—12,50,000	—2,00,000	....	—2,00,000		
....	....	....	....	....		
17,33,63,704	1,46,47,000	57,91,600	18,26,400	76,18,000		

56-A, Capital Outlay on Improvements of Public Health (Transferred).

	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
1. Poona Drainage Improvement Scheme, 2nd section	60	..	15	..
2. Poona Cantonment Water Works Improvement Scheme	..	..	..	..
3. Installation of a new boiler at the Poona Cantonment Water Works	..	47	47	..
4. Providing raw water pumps for Poona Cantonment Water Works	..	44	44	..
5. Improvements to Kirkee Water Supply ..	294	93	93	..
6. Annual instalment for purchase of Kirkee Water Works from Military Authorities.	25	25	25	25
7. Remodelling the Mutha Right Bank Canal into sections	25	80	57	$18\frac{3}{4}$
8. New Water Pump for the Poona Cantonment Water Works	5	..	..	..
9. Replacement of old engines in the Karad Water Works	..	36	36	..
10. Improvement to distribution system in low service zone works	13	..	..	..
11. Installation of a fourth pumping unit at the Bahiroba Pumping Station ..	..	..	..	$38\frac{1}{4}$
12. Payment towards the cost of Military buildings at Quetta in connection with the scheme for Development of Karachi —*Deduct* receipts and recoveries on Capital Account..	..	..	—4	..
	422	325	313	82

271. *Item* (1).—The current year's revised estimate of 15 was for providing Heenan Froud Mechanical Coolers at the Bahiroba Pumping Station. The amount was made available by re-appropriation from the sum provided for "Remodelling the Mutha Right Bank Canal into Sections."

272. *Item* (6).—According to the terms of the agreement for the purchase of Kirkee Water Works, payments are to be made in 20 annual instalments of 25 each. The amount of 25 in next year's estimates is on account of the third instalment.

273. *Item* (7).—The work is required in order to provide for additional storage for the Poona Cantonment Water Works. Half the cost of the work is debitable to the capital account of the Poona Cantonment Water Works and half to "55-Irrigation." As the budgeted grant of 80 cannot be fully utilised during the current year, 15 have been utilised for the Poona Drainage Improvement Scheme, II Section, and 8 have been surrendered to Government. The work is expected to be finished during the next year.

274. *Item* (11).—The next year's estimate of $38\frac{1}{4}$ is for the installation of a new pumping plant at the Bahiroba Pumping Station. Full explanation for it is given in the statement of new items under "56-A, Capital Outlay on Improvements of Public Health".

59, Bombay Development Scheme.

275. The estimates under this head are explained in the memorandum at pages 184–193.

60, Civil Works.

	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
Expenditure	4,72	1,89	2,01	1,37

276. The increase of 12 in the revised estimate for 1932-33, as compared with the Budget estimate for the same year, is mainly due to a supplementary grant of 25 voted by the Legislative Council in October 1932 for expenditure on certain Communication works in the Ratnagiri Division, partially counterbalanced by a saving of 11 in the provision for the drainage and water supply at the Nasik Road Central Prison. The decrease of 52 in the Budget estimate for 1933-34, as compared with that for 1932-33, is mainly due to the fact that most of the works in progress have been completed or are nearing completion.

The grant of 1,37 for 1933-34 has been distributed as under :—

Original works	1,09
Liabilities under the Workmen's Compensation Act ..	1
Establishment	26
Tools and Plant	1
	1,37

277. The provision for original works will be utilised mainly on the following works :—

Administration of Justice.—Judicial Commissioner's Courts, Karachi (35).

Communications.—Bridge over the river Tapti at Gidhad site on Bombay-Agra Road (60).

60-A, Other Provincial Works not charged to Revenue (Reserved).

—	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement and maintenance charges	..	..	—85	1

278. Owing to financial stringency no provision was made for acquisition of properties for development of the Artillery Maidan, Karachi, in the current year's budget. On an examination of the receipts of the Karachi Estate Board it was noticed recently that an amount of Rs. 85,000 (in round figures) representing the sales proceeds of land, the original cost of which was debited to the budget head " 60-A—Other Provincial Works, etc. " was credited to " XXX-Civil Works " during the past years. This credit should have been properly taken in reduction of expenditure. The necessary adjustment has therefore been made under Article 215 (*a*) of the Account Code, by debit to " XXX—Civil Works—Provincial—Refunds " and by reduction of expenditure, under the head " 60-A—Other Provincial Works not charged to Revenue ", and the revised for the current year is taken at — 85. For the next year a provision of Rs. 1,000 (actual Rs. 624) has been made in connection with the entertainment of two Ramoshis for the purpose of patrolling the Artillery Maidan, Karachi, and preventing people from committing nuisance and dumping rubbish thereon.

60-B, Payments of commuted value of pensions (Reserved).

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Payments of commuted value of pensions to pensioners	13,98	14,00	13,23	14,00
Payments of commuted value of pensions to other Governments ..	5,42	5,50	3,20	....
Deduct—				
Amount financed from ordinary revenues	....	—2,23	—1,95	—1,77
Capital portion of equated payments out of revenue	—1,98	—2,64	—2,51	—2,94
Recoveries of commuted value of pensions from other Governments.	—9,32	—4,50	—9,55	....
Total ..	8,10	10,13	2,42	9,29

279. All payments on account of commutation of pensions, whether made in England or in India, including payments made to other Governments, are brought to account in India on the books of this Government under the capital major head " 60-B, Payments of Commuted Value of Pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 45-A, Commutation of Pensions financed from Ordinary Revenue." The net amount debited to " 60-B," after deducting therefrom the recoveries, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 45, Superannuation Allowances and Pensions " and credits are transferred to (*a*) the capital head " 60-B " of the capital portion of the payments and to (*b*) " 19, Interest on Ordinary Debt " of the interest portion.

280. (*a*) *Payments to, and* (*b*) *recoveries from, other Governments of commuted value of pensions.*—Under these items the revised estimates are based on the progress of the current actuals. With effect from the year 1933-34 the pensionary charges in respect of pensioners of other Governments will be adjusted monthly against the Governments concerned. Hence, there will be no payments to, and recoveries from, other Governments.

281. *Deduct—Amount financed from ordinary revenues.*—It is proposed to finance 1,95 in 1932-33 and 1,77 in 1933-34 from ordinary revenues by transfer debit to the head " 45-A, Commutation of Pensions financed from Ordinary Revenue." (See remarks under " 45-A.")

282. *Deduct—Capital portion of equated payments out of revenue.*—The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that the revised estimate includes the capital portion of equated payments for the six years ending 1931-32 whereas the next year's estimate includes that for the seven years ending 1932-33.

61, Payments to retrenched personnel (Reserved).

	Accounts, 1931-32	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
(1) Civil (Non-commercial)—				
Gratuity	..	..	1,99	13
(2) Joint Establishment—				
Public Works—Gratuity	..	..	31	2
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to XIII—Irrigation etc. works for which capital accounts are kept—working expenses.	..	..	—13	..
(*b*) Amount written back to "45, Superannuation etc."	..	..	..	—45
Total ..	..	..	2,17	—30

283. Under the orders of the Auditor-General expenditure on gratuities to retrenched personnel has been debited to this head, separately for non-commercial and commercial departments. In the current year an amount of 13 is likely to be debited to the Irrigation Department. It has therefore been debited to the head "XIII—Irrgn. etc." with a transfer credit under this head. No debit is expected to be made against the Irrigation Department next year.

284. Payments of gratuities have been made in most of the cases in the current year. Consequently the expenditure in the next year will be smaller. Payments on account of gratuities to retrenched personnel are to be written back to revenue within a period of five years beginning from the year 1933-34. An amount of 45 has therefore been debited to the head "45, Superannuation etc." with a transfer credit under this head.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head.

285. According to Schedule IV to the Devolution Rules the excess balance in the Famine Relief Fund can be utilised (*i*) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (*ii*) in the repayment of advances from the Provincial Loans Fund. Loans under (*i*) are made through the Provincial Loans and Advance Account and amounts thus drawn from the fund are repaid with interest to the fund by equated instalments. Withdrawals under (*ii*) are not repaid to the fund. The credit of the equated instalments is given to the head "Famine Relief Fund" (Receipt Side) while the corresponding debit is shown, in respect of the interest portion, under the revenue head "20, Interest on other obligations", and in respect of the principal portion, under the deposit head "Transfers from Famine Relief Fund" (Disbursement Side). The amounts drawn from the Fund are debited to the head "Famine Relief Fund" (Disbursement Side) and credited to the head "Transfers from Famine Relief Fund" (Receipt Side), the actual amounts of loan given to cultivators being shown under "Loans and Advances" by the provincial Governments (Disbursement Side) and those utilised for the repayment of advances being shown under "Repayment of advances from the Provincial Loans Fund". In the last and current years the excess balance in the Famine Relief Fund was not drawn upon for granting loans to cultivators or for repayment of advances from the Provincial Loans Fund and no amount is proposed to be drawn in the next year for this purpose.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*b*) Famine Relief Fund	14,36	13,55	12,96	12,82

286. Under this head credit is given for (*i*) interest received from the Government of India on the balance of the Famine Relief Fund, (*ii*) payment of interest on, and repayment of principal of, advances drawn from the Fund to finance the Provincial Loans and Advance Account and (*iii*) recoveries of famine expenditure. The above figures are distributed as follows :—

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*i*) Interest on balance	4,11	4,07	3,34	3,34
(*ii*) Payment of interest on, and repayment of principal of advances from the excess balance in the Fund to finance the Provincial Loans and Advance Account ..	9,38	9,38	9,38	9,38
(*iii*) Recoveries of famine Expenditure ..	87	10	24	10
Total ..	14,36	13,55	12,96	12,82

The decrease in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current year is due to the reduction in the rate at which the balance in the Fund earns interest.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*c*) Appropriation for Reduction or Avoidance of debt—				
(1) Sinking Fund—Bombay Development Loan	16,15	17,11	21,09	18,06
(2) Other appropriations	10,11	..	..	..

287. For item (1) *see* paragraph 100 under " 21, Appropriation for Reduction or Avoidance of Debt ". The figures mentioned against this item represent the credit of the amount of the one per cent. contribution to the sinking fund of the Bombay Development Loan debited to " 21 " *plus* the interest on the invested accumulations of the Fund.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*d*) Depreciation Fund of Government Presses—				
Government Central Press	46	..	..	..
Yeravda Prison Press				
Commissioner's Press Karachi				
Total ..	46	..	..	..

283. The Depreciation Fund is composed of—

(*i*) the amount of depreciation written off during the year, and

(*ii*) the book value of the articles disposed of during the year.

No provision has been made in next year's budget under this head.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*e*) Depreciation Reserve Fund of Nasik Distillery—				
(*a*) Nasik Distillery Depreciation Fund ..	..	1,80	1,68	1,98
(*b*) Nasik Distillery Mahura Flowers Fire Insurance Fund	..	11	11	6
Total ..	..	1,91	1,79	2,04

289. As a consequence of changes introduced last year with regard to the transactions of the Nasik Distillery the transactions of two separate funds maintained in respect of the distillery have to be shown in the Provincial accounts. The figures shown above represent the estimated uninvested reserve at the beginning of the year, the estimated depreciation for the year debit for which is given under " 6—Excise ", and interest on the invested accumulations of the Fund.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*f*) Loans and Advances by Provincial Governments—				
(1) Repayment of loans given to Presidency Corporations—				
(*i*) Out of Bombay Development Loan.	4,17	4,44	4,44	4,74
(*ii*) Out of advances from the Provincial Loans Fund	39,27	40,99	41,10	42,77
(2) Recoveries from cultivators, local bodies and others	31,58	29,71	36,86	27,56

290. Item (1) (*i*) represents payments by the Bombay Port Trust in respect of the Bombay Development Loan (*see* paragraph 100 under " 21, Appropriation for Reduction or avoidance of Debt) ".

291. Item (*ii*) represents repayment by the Port Trust, Bombay, the Bombay Municipality and the Bombay Improvement Trust of loans advanced to them.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Port Trust	5,06	5,34	5,34	5,65
Bombay Municipality	21,71	23,15	23,15	24,47
Improvement Trust	12,50	12,50	12,61	12,65

292. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest spread over 30 years. The amounts shown above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts except those taken in 1931-32 and 1932-33 which are being repaid on the basis of equated instalments of principal and interest spread over 50 years.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts for (*i*) general purposes, and (*ii*) development purposes. The Municipality is repaying (*i*) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it and is repaying the balance of the 1923-24 loans by fixed sums spread over 13 years with accrued interest and the balance of the 1924-25 loans by equated instalments of principal and interest spread over 30 years with effect from 1929-30.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head, " Repayment of advances from the Provincial Loans Fund " (Disbursement Side) (*see* paragraph 309 below).

293. As regards item (2) the following statement shows the transactions under the Provincial Loans and Advance Account :—

	Accounts, 1931-32.		Budget Estimate, 1932-33.		Revised Estimate, 1932-33.		Budget Estimate, 1933-34.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts
Loans to cultivators	6,29	16,62	8,89	22,27	3,22	18,80	6,77	20,20
Loans through Co-operative Societies and Banks	70	2,97	75	29	50	23	50	15
Loans for the purpose of Co-operative Societies Act	..	15	5	10	1	17	3	9
Loans to Gujarat Talukdars ..	..	..	..	6	..	..	..	6
Loans to Indian States and Land-holders and Notabilities	..	50	..	52	..	52	..	52
Loans to Local Bodies on account of Public Works	1,67	1,72	1,02	2,16	1,01	12,68	92	2,02
Loans to Non-agriculturists in flood affected areas	2	25	..	72	1	31	1	72
Loans to Co-operative Housing Societies in flood affected areas	..	27	..	70	..	25	..	40
Loans to Co-operative Housing Societies.	2,72	79	4,00	70	2,00	61	2,00	67
Loans under the State-aided Building Scheme	3,23	2,25	4,75	2,10	1,43	3,08	1,80	2,50
Other Miscellaneous Loans ..	3,14	6,96	2	9	1	21	2	23
Total ..	17,77	31,58	19,48	29,71	8,19	36,86	12,05	27,56

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Advances from Provincial Loans Fund ..	4,98,60	4,31,63	3,42,30	1,83,12

294. The budget estimate of 4,31,63 for 1932-33 included 89,33 to cover the anticipated overdraft in 1931-32. As a result of the improvement in the financial position the actual overdraft amounted to 32,42 and this amount was credited to our account by the Government of India with effect from the 31st March 1932. After omitting 89,33 the revised estimate for 1932-33 has been placed at 3,42,30. The loan of 3,42,30 drawn this year was intended for the following purposes :—

		The major head under which it was to be utilised.
Lloyd Barrage	2,19,64	"55"
Other Irrigation—		
Productive	7,95	Do.
Unproductive	9,67	Do.
Other Purposes—		
Productive	3,25	"56-A"
Unproductive	64,79	"60" / "60-B" Part of it is intended to meet revenue deficit.
Bombay Improvement Trust ..	37,00	Loans and Advances by Provincial Governments.
	3,42,30	

It is anticipated that there will be a total saving of loan money amounting to 65½ lakhs. This amount will be utilised towards the repayment of the overdraft of 1931-32.

The total amount which it is proposed to borrow next year is 1,83,12, which is less than the estimated expenditure debited to capital by 18,31. This difference will it is anticipated be covered to the extent of about 11,51 representing net receipts in the capital and debt section. It will be distributed as under :—

		The major head under which it will be utilized.
Lloyd Barrage	1,69,51	"55"
Other Irrigation—		
Productive	3,55	"55"
Unproductive	5,31	"55"
Other Purposes—		
Productive	83	"56-A" and "60-A"
Unproductive	3,92	"60" and "60-B"
	1,83,12	

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(g) Subventions from the Central Road Development Account	11,60	15,00	20,54	15,00

295. According to the accounting procedure prescribed for transactions of the Road Development Fund the amounts distributed to Provincial Governments are credited to a deposit head "P-Deposits and Advances—Subventions from

Central Road Development Account". The actual expenditure on works executed with the approval of the Legislative Council is recorded under "41, Civil Works—Communications". At the same time an equal amount is debited to the above-mentioned deposit head and credited to the minor head "Transfers from Central Road Development Account" under the Receipt head "XXX-Civil Works."

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*h*) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research for—				
(*i*) Investigation into virus diseases of plants	3	..	..	..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan	57	..	59	63
(*iii*) Appointment of Veterinary Investigation Officer and staff	..	10	7	10
(*iv*) Experimental consignment of mangoes	..	..	4	..
(*v*) Rice Physiology Scheme	3	..	1	3
(2) Grants made by the Indian Central Cotton Committee—				
(*i*) Cotton operations in the Presidency ..	..	..	1,51	1,10
(*ii*) Sind Cotton Seed Distribution and Extension Scheme	..	..	30	33
(*iii*) Sind Physiological Scheme ..	..	..	25	28
Total ..	63	10	2,77	2,47

296. According to the accounting procedure laid down for subsidies from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee, they are to be credited in the first instance to a deposit head in the provincial section of the accounts. The actual expenditure on the various schemes of research incurred, with the approval of the Legislative Council, is recorded under the service heads, e.g.," 34, Agriculture, and 31, Education". At the same time an amount, equal to the amount of expenditure is debited to the deposit head mentioned above and a corresponding credit given to the service head concerned under the primary unit entitled "Establishment, etc. charges recoverable from other Governments, Departments, etc.—Deduct amount transferred to civil deposits."

Disbursement.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*a*) Miscellaneous Government Account ..	4,17	4,44	4,44	4,74

297. See paragraph 100 under "21, Appropriation for Reduction or Avoidance of Debt."

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*b*) Transfers from Famine Relief Fund ..	6,21	6,50	6,50	6,80

298. See paragraph 285 above.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(c) Famine Relief Fund	14,69	13,63	12,96	12,82

299. As explained in paragraph 214 under "XXXII-Transfers from Famine Relief Fund," 12,96 will be drawn from the excess balance in the Famine Relief Fund to meet revenue charges this year. The revised estimate has therefore been placed at 12,96. Out of the next year's budget estimate of 12,82 an amount of 12,79 is to be utilized to meet expenditure under revenue heads (see paragraph 215 under "XXXII-Transfers from Famine Relief Fund") and the balance of 3 has been provided to meet net loss on account of the writes off of outstanding advances to cultivators for unsuccessful wells.

The balance of the Famine Relief Fund for the three years ending 1933-34 will be as follows :—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Opening balance	75,33	75,08	75,00	75,00
Receipts	14,36	13,55	12,96	12,82
Expenditure	14,69	13,63	12,96	12,82
Closing balance	75,00	75,00	75,00	75,00

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(d) Appropriation for reduction or Avoidance of Debt	12	6	10	10

300. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Bombay Development Loan.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(e) Sinking Fund Investment Account ..	16,00	17,05	20,99	17,96

301. See paragraph 100 under "21-Appropriation for Reduction or Avoidance of Debt."

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(f) Depreciation Fund of Government Presses—				
Government Central Press	10	18	10	18
Yeravda Prison Press		1	1	3
Commissioner's Press, Karachi		6	6	1
Total ..	10	25	17	22

302. The decrease in the current year's revised estimate for the Government Central Press is due to the fact that in view of the need for economy new articles though provided for in the Budget were not obtained. The decrease in the next year's estimate for the Commissioner's Press is due to the restriction of expenditure in view of the present financial stringency.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*g*) Depreciation Reserve Fund of Nasik Distillery	..	30	8	30

303. Please see paragraph 289 above. The provision made is required to meet expenditure on "Renewals and Replacements." It is debited to this head with a corresponding credit by a deduct entry under "6-Excise."

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*h*) Loans and Advances by Provincial Government—				
(*i*) For Presidency Corporations ..	35,00	37,00	8,00	..
(*ii*) For others	17,77	19,48	8,19	12,05

304. (*i*) Please see paragraph 294 above.

(*ii*) The details of the figures have been given in paragraph 293 above.

The decrease in the revised estimate under (i) is due to reduction in advances required by the Bombay Improvement Trust while that under (ii) is due to reduction in advances to cultivators, advances under the State-aided Building Schemes and advances to Co-operative Housing Societies.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*i*) Repayment of Advances from Provincial Loans Fund—				
(1) Bombay Development	..	..	..	..
(2) Provincial Loans and Advance Account—				
(*i*) Pre-Reform	29,00	..	..	..
(*ii*) Post-Reform	90	..	..	..
(3) Other Irrigation Works and other purposes	11,84	..	78,34	..
(4) Presidency Corporations	39,27	40,99	41,10	42,77
Total ..	81,01	40,99	1,19,44	42,77

305. It is proposed to repay in the current year an amount of 78,34 towards the total advance of 80,06 taken to meet the overdraft for 1931-32 and to postpone the instalments in repayment of other loans due in 1932-33 and 1933-34. This accounts for the absence of provisions for items (2) and (3) in 1933-34. The items are explained below.

306. *Item 2* (*i*).—Represents the annual instalment payable under Devolution Rule 23.

307. *Item 2* (*ii*).—Advances drawn from the Provincial Loans Fund for financing the Provincial Loans and Advance Account are being repaid in annual equated instalments of principal and interest on the basis of 50 years in the case of productive items and 30 years in the case of unproductive items. The amounts shown

against item 2 (ii) represent the principal portions of the annual equated instalments calculated on the above lines, the interest portion being debited to "19-Interest."

308. *Item (3).*—See paragraph 101 under "21, Appropriation or Reduction or Avoidance of Debt."

309. Figures against item (4) have been explained in paragraph 292 above.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*j*) Subventions from the Central Road Development Account	28,18	15,00	15,46	16,58

310. See paragraph 295 above.

—	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(*k*) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research—				
(*i*) Investigation into virus diseases of plants ..	2	..	..	..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan	6	..	1,11	63
(*iii*) Appointment of Veterinary Investigation Officer and staff	..	10	6	10
(*iv*) Experimental consignment of mangoes	..	..	4	..
(*v*) Rice Physiology Scheme	..	..	5	3
(2) Grants made by the Indian Central Cotton Committee—				
(*i*) Cotton operations in the Presidency ..	..	..	1,51	1,10
(*ii*) Sind Cotton Seed Distribution and Extension Scheme	..	..	30	33
(*iii*) Sind Physiological Research Scheme ..	..	..	25	28
Total ..	8	10	3,32	2,47

311. See paragraph 296 above.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEAD OF CAPITAL EXPENDITURE AND RECEIPTS RELATING TO THE BOMBAY DEVELOPMENT SCHEME.

(All figures in this Note are in thousands of rupees unless otherwise specified.)

All the activities of the Development Department were originally financed from loan funds under the capital expenditure head " 59—Bombay Development Scheme," the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927-28 revenue heads " 42 " and "XXXI—Bombay Development Scheme " were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, *viz.*, the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31.

2. As regards the Back Bay Reclamation Scheme Government are at present working to the programme approved by the Legislative Council at the budget session in 1927, *viz.* reclamation of blocks 1, 2, 7 and 8 with a marine promenade connecting blocks 2 and 7. The reclamation of block 8 was completed in May 1929 and the block was handed over to the Military authorities with effect from the 15th October 1929. Dredging operations finally terminated in March 1929, when the wet filling of block 2 was completed. The dry filling and topping of block 1 was completed in October 1929, and the dry filling of block 2 was completed in 1931-32. The work on block 7 is restricted for the present to a length of about 1,200 feet from the foreshore line comprising an area of about 31 acres out of a total area of about 135 acres. The dry filling of this restricted area was completed in 1930-31 and the parapet wall along the sea wall in blocks 1 and 2 was completed in 1931-32. With a view to open up the area and attract intending purchasers of plots "katcha" murum roads with stone kerbing have been constructed in block 1. The construction of pucca roads with complete development supplies will be carried out when the financial situation improves.

3. The following statement shows the transactions of a capital nature :—

59—Bombay Development Scheme.

	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
A—Works and Acquisitions ...	1,41	1,28	65
B—Establishments and contingencies ...	41	30	23
Deduct—Anticipated receipts from sales of surplus plant ...	−30	−90	−20
Deduct—Receipts of a capital nature ...	−2,65	−2,45	−3,24
Expenditure in England	...	1	...
	−1,13	−1,76	−2,56

4. Details of the estimated expenditure on works and acquisitions, establishments and contingencies, etc. are shown as appendices A, B, C and D hereto.

5. From the appendices A and B it will be seen that the provisions for works, etc. in this year's budget and the revised and next year's budget are as follows :—

	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Back Bay Reclamation Scheme—			
Works, repairs and maintenance and land acquisition	1,41	1,28	65

The details of the next year's budget estimates for establishment are given in appendix D. The establishment provided here is employed in connection with the Back Bay Reclamation Scheme. Secretariat charges are provided at 1 per cent. on the estimated cost of works and repairs. The provision made for part cost of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, has been calculated at 5, 10 and 30 per cent. of their pay and allowances, respectively. These percentages have been based on the proportion of the time required to be spent by these officers in connection with the work of the scheme. The minus expenditure in 1931-32 is due to the adjustment of charges connected with certain past transactions.

No provision is shown next year under the head "C—Tools and Plant".

6. The following are the details of the receipts of capital nature taken in reduction of expenditure :—

	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
(1) Sale of land—			
B-1, Back Bay Reclamation Scheme ...	...	...	76
B-4, East Colaba Scheme	...	...	...
B-9, Dadar Distillery Site... ...	24	49	74
S-1, Kurla-Kirol	5	3	3
S-2, Trombay North-east	3	7	8
S-3, Trombay North-west... ...	35	30	25
S-6, Danda	35	22	20
S-7, Khar Model Suburb	1,00	67	67
S-8, Chapel Road	8	1	1
S-15, Ambernath Development ...	8	3	3
S-16, Shahar	25	6	20
S-17, Central Salsette Tramway ...	8	7	7
II and III Kurla Diversion Road ...	4	1	1
(2) Rent from properties—			
B-1, Back Bay Reclamation Scheme ...	4	5	4
(3) Miscellaneous receipts	6	48	20
Total ...	2,65	2,49	3,29
Deduct—Brokerage charges	...	−3	−4
Deduct—Refunds	...	−1	−1
Net Total ...	2,65	2,45	3,24

The decrease in the current year's revised as compared with the sanctioned estimate is mainly due to the sale of a smaller number of plots in most of the schemes. The increase in ensuing year's estimates as compared with the current year's estimate is due mainly to the anticipated sale of a plot of land together with the buildings thereon.

APPENDIX A.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme—Reserved	Budget Estimate, 1932-33	Revised Estimate, 1932-33	Budget Estimate, 1933-34
A—Works and Acquisitions—	Rs.	Rs.	Rs.
(a) (i) Works ... In progress	36,000	64,000	9,000
(a) (i) Works ... Not commenced	37,000		1,000
(ii) Land Acquisition	.....	.....	.....
(iii) Repairs and Maintenance	68,000	64,000	55,000
B—Establishments and Contingencies	41,000	30,000	23,000
C—Tools and Plant	.....	.....	.....
Deduct—Anticipated receipts from sales of surplus plant ...	- 30,000	- 90,000	- 20,000
Expenditure in England	.....	1,000	.....
Total ...	1,52,000	69,000	68,000
Voted ...	1,48,000	65,000	64,000
Non-voted ...	4,000	4,000	4,000
Deduct—Receipts of a capital Nature—			
(1) Sales of land in Back Bay Scheme	.....	.....	- 76,000
(2) Sales of land in other schemes	- 2,55,000	- 1,92,000	- 2,24,000
(3) Rents from properties	- 4,000	- 5,000	- 4,000
(4) Miscellaneous receipts	- 6,000	- 48,000	- 20,000
Total ...	- 2,65,000	- 2,45,000	- 3,24,000
Net grant for "59, Bombay Development Scheme" ...	- 1,13,000	- 1,76,000	- 2,56,000

APPENDIX B.

APPENDIX

MAJOR HEAD—59, BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
				(Revised Project estimate sanctioned in G. R. No. 4371/27, dated the 14th March 1932, Rs. 7,23,06,150)
				Item I in Project Estimate
B-1, Back Bay Reclamation Scheme.	Presidency ...	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate
			2	Sea wall on rubble mound ...
				Item III in Project Estimate
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate
			4	Cross walls ... ...
				Item V-a in Project Estimate
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate
			7	Kandivli machinery and buildings
				Item VI-a in Project Estimate
			8	Marine Lines capital cost of preparation of sites.
				Item VI-b in Project Estimate
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate
			13	Transport and rolling stock ...
				Item X in Project Estimate
			14	Dredging plant ... ...
				Item XI in Project Estimate
			15	Shore pipes, fitting and laying ...
				Carried over ...

B.

DEVELOPMENT SCHEME.

ACQUISITIONS.

I.

and Land Acquisition for the year 1933-34.

Amount of sanctioned Estimate	Outlay		Grant, 1933-34			Item No.	REMARKS AND REFERENCES
	Actuals to end of 1931-32	Probable during 1932-33 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
11,08,824	11,09,182	...	...	...	...	1	
48,45,456	46,85,794	17,200	...	...	...	2	
7,78,656	7,78,929	...	...	...	...	3	
2,73,272	2,73,272	...	...	...	...	4	
5,73,968	5,74,080	...	...	...	...	5	
18,11,795	18,11,795	...	...	...	...	6	
27,24,296	27,23,969	...	...	...	...	7	
8,89,608	8,89,604	...	...	...	...	8	
14,73,864	14,73,864	400	...	...	...	9	
3,18,883	3,15,037	...	...	...	...	10	
9,81,088	9,81,088	...	...	...	...	11	
8,43,216	8,43,216	...	...	...	...	12	
28,90,249	28,89,902	9,000	...	...	...	13	
1,61,79,001	1,61,72,172	...	...	...	...	14	
2,42,539	2,42,853	...	...	...	...	15	
...	...	26,600	...	...	...	...	

APPENDIX

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
				Brought over ...
				Item XII in Project Estimate
B—1, Back Bay Reclamation Scheme—*contd.*	Presidency—*contd.*	Bombay—*contd.*	16	Dredging and filling ... ...
				Item XIII in Project Estimate
			17	Murum topping and dry filling ...
			17A	Clearing Marine Lines Railway Yard.
				Item XIV in Project Estimate
			18	Roads and lighting ... ...
			18A	Provision of catch water pits ...
			18B	Planting of trees ... ...
				Item XV in Project Estimate
			19	Drains ... ...
				Item XVI in Project Estimate
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate
			21	Establishments ... ...
				Item XVIII in Project Estimate
			22	Consultants' fees ... ...
				Item XIX in Project Estimate
			23	Unforeseen ... ...
				Item XXI in Project Estimate
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate
			25	Maintenance of anti-malarial campaign.
			25A	Maintenance of sanitation ...
				Item XXIII in Project Estimate
			26	Miscellaneous works for the convenience of the public.
				Deduct receipts from sales of surplus plant, etc.
			27	Suspense ... ...
				Total for B-1, B. B. R. S. ...

B—*contd.*

DEVELOPMENT SCHEME—*contd.*

ACQUISITIONS—*contd.*

I—*contd.*

Acquisition for the year 1933-34—contd.

Amount of sanctioned Estimate	Outlay		Grant, 1933-34			Item No.	REMARKS AND REFERENCES
	Actuals to end of 1931-32	Probable during 1932-33 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	26,600	...	...	...	...	
55,35,717	55,35,717	4,261	...	....	...	16	
90,94,871	70,07,753	...	3,000	...	3,000	17	This provision is for occasional dry filling in block No. 7 with dry filling material such as building debries that may be offered free at certain accessible points outside that block.
...	...	...	...	...	...	17A	
88,80,178	23,449	22,280	2,650	...	2,650	18	This provision is for the construction of subsidiary katcha murum roads in block No. 1 with stone kerbing.
...	...	...	...	700	700	18A	This provision is for providing catch water pits in block No. 7 with pipe drains connecting the catch pits to the manhole chambers of storm water drain No. 1 so as to drain off the storm water from block No. 8.
...	...	...	560	...	560	18B	This provision is for the maintenance of trees which have been planted along a part of the Marina and the Church Gate Street extension in block No. 1.
8,82,000	...	...	...	...	...	19	
29,78,232	29,28,987	...	...	...	...	20	
67,28,823	57,35,200	...	...	...	...	21	The provisions for the current and the next years are shown under the head "B—Establishments", Appendix D.
5,10,708	5,10,703	...	...	...	...	22	
4,29,363	85,794	1,417	...	...	...	23	
16,278	16,278	...	...	...	...	24	
4,11,497	3,32,195	2,580	1,000 2,000	...	1,000 2,000	25 25A	These provisions are for anti-malarial campaign in the reclamation area and maintenance of sanitation in the Reclamation Sub-Division.
1,07,759	57,433	7,000	...	...	...	26	
-13,04,881	-8,95,555	...	-20,000	...	-20,000		
4,23,739	3,32,651	...	...	...	...	27	
...	...	64,088	-10,790	700	-10,090		

APPENDIX C.

MAJOR HEAD—59, BOMBAY DEVELOPMENT SCHEME.

MINOR HEAD—A-WORKS AND ACQUISITIONS.

Part II.

Details of the Budget Estimate for repairs and maintenance for 1933-34.

Details.	Revised estimate, 1932-33.	Budget estimate, 1933-34.
	Rs.	Rs.
ITEM XX IN THE PROJECT ESTIMATE.		
Repairs and Maintenance.		
Repairs and maintenance of the new sea wall and rubble mound.		9,850
Repairs and maintenance of the old sea wall, Kennedy Sea Face.		2,750
Repairs and maintenance of road from Charni Road to Marine Lines Stores.		500
Repairs and maintenance of road from Chowpatty to Government Central Press at Charni Road Gardens.		200
Repairs and maintenance of two culverts near Chowpatty.		100
Taxes payable to the Bombay Municipality on buildings.		6,650
Maintenance of surplus plant		2,500
Repairs and maintenance of the new Recreation ground at Marine Lines.		4,500
Handling of stores, tools and plant, etc. ...		1,500
Interest and maintenance charges on the cost of permanent way, land structures and works at Chowpatty Yard and Kandivli and maintaining sub-grade works of the sidings at Mumbra.		8,230
Amount payable to the B. B. & C. I. Railway Company for pay of the Railway staff at Chowpatty Yard and Chowpatty Cabin.		2,100
Maintenance of the permanent way at Marine Lines.		3,000
Maintenance of the permanent way at Kandivli ...		3,000
Repairs and maintenance of Electric installations at Marine Lines.		370
Repairs and maintenance of katcha roads in blocks 1 and 2 and lighting them.		7,000
Repairs and maintenance of buildings at Marine Lines and Kandivli.		2,500
Maintenance of blocks 1, 2 and 7, removing rank vegetation, filling depressions and draining monsoon water collection.		600
Total for repairs ...	63,724	55,350

APPENDIX D.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME.

SUB-HEAD "B—ESTABLISHMENTS."

No.	Particulars.	Actuals, 1931-32.	Budget Estimates, 1932-33.	Budget Estimates, 1933-34.	Remarks.
	Establishments.		Rs.	Rs.	
1	Secretariat charges		1,400	600	
2	Reclamation		28,535	13,539	
	Total ...		29,935	14,139	
	Allowances.				
1	Travelling and fixed conveyance allowance ... ... Voted ...		500	300	
2	House-rent allowance		588	420	
3	Compensatory allowance...		360	300	
4	Fees to the members of the Advisory Committee.		1,400	1,000	
5	Pensionary charges ... *Non-voted* ..		*300*	.....	
	Voted ...		2,500	.....	
	Total ...		5,648	2,020	
	Contingencies.				
1	Country stationery and petty bazar supplies ...		10	5	
2	Postal, telegraph and money orders commission charges.		20	5	
3	Carriage of parcels, treasure and other Government property.		20	5	
4	Printing, Binding and Advertising ...		100	75	
5	Miscellaneous		75	10	
	Total ...		225	100	
		Rs. 20,340 for salaries, establishments, allowances and contingencies.	29,935	14,139	Establishments.
			5,648	2,020	Allowances.
			225	100	Contingencies.
			—8	+41	Rounding.
			35,800	16,300	
	Deduct—Probable savings ...		—1,000	—200	
			34,800	16,100	
	Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer ... *Non-voted* ...		*3,600*	*3,900*	
	Voted ...		2,500	2,300	
	Grand Total ...		40,900	22,300	
	Voted ...		37,000	18,400	
	Non-voted ...		*3,900*	*3,900*	

STATEMENT E

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1933-34

5, *LAND REVENUE—(Reserved).*

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

ITEM 1. Maintenance of boundary marks in alienated lands in Sind.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,150
Total ..	.. ,, 5,150	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The provisions of the Land Revenue Code relating to the maintenance of boundary marks are not applicable to alienated lands in Sind. At present the jagirdars pay water rates (known as hakabo) which are intended to cover the expenditure incurred by Government in providing irrigation water for their lands. In 1924 these rates were enhanced, as they were not sufficient to cover the increased cost of maintenance of the canals. In view of this enhancement it was decided by Government in 1926 that legislation should not be undertaken for imposing on the jagirdars responsibility for the maintenance of their boundary marks and that Government should undertake this liability. The initial expenditure of repairing boundary marks in Jagir lands in all the districts in Sind is estimated at Rs. 71,000. It is reported that the condition of the boundary marks has become exceedingly bad in certain districts as no funds could be allotted for their repair in the past. If these marks are not repaired in time a resurvey will be necessary and this will cost Government a good deal more than is required now for their repair and maintenance. It is accordingly proposed to undertake next year the work of putting the boundary marks in a proper state of repairs in areas in which the condition is specially bad. The estimated cost in the ensuing year comes to Rs. 5,150 as shown below :—

District.	Rs.
Sukkur	4,400
Nawabshah	500
Upper Sind Frontier	250
	5,150

		Rs.
Grand Total—5, Land Revenue—(*Reserved*) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	5,150

8, FOREST—(*Transferred*).

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 2. Cost of training of the students selected for the Ranger Course of 1933–35 at the Madras Forest College.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 3,750
Total	„ 3,750	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The candidates selected for appointment as Rangers are sent to the Madras Forest College for training. The course is for two years and the cost of training per student comes approximately to Rs. 4,940 as shown below :—

	Rs.
(*i*) College fee at Rs. 1,500 per annum	3,000
(*ii*) Lodging and boarding expenses at Rs. 60 per mensem for two years	1,440
(*iii*) Travelling expenses while under practical training and during the college course	500
Total ..	4,940

Till the year 1931–32 the expenditure under (*i*) and (*iii*) was borne wholly by Government. In consequence, however, of a suggestion made by the Retrenchment Committee, last year the Chief Conservator invited applications for nomination for the Ranger course for 1932–34 on the understanding that the selected candidates would bear all expenses including the college fee. This arrangement has not proved satisfactory inasmuch as it does not induce proper competition and severely restricts the number of applicants, especially those belonging to backward classes who may otherwise be suitable in all respects but cannot afford to bear the heavy expense of training. It is therefore proposed that the three candidates selected for the Ranger course of 1933–35 should each pay Rs. 500 at Rs. 250 per annum towards the college fee, the balance, viz., Rs. 2,500, being borne by Government and they have been informed accordingly. On this basis the Government share of the expenditure next year on account of the tuition fee of the three students will be Rs. 3,750 for which provision has been made in the budget for that year.

		Rs.
Grand Total—8, Forest—(*Transferred*) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	3,750

XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

DECCAN AND GUJARAT—UNPRODUCTIVE.

Girna Left Bank Canal.

ITEM 3. Providing 12″ pipe outlet and channel in mile No. 12 of the Girna Left Bank Canal.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 5,000
Total ..	.. ,, 5,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—With the object of developing the Phad system of irrigation in the Lakhmapur Forest in the Nasik Irrigation Division, a co-operative society registered under the name of 'Lakhmapur Simcox Co-operative Joint Cultivation Society' has been formed. Certain forest area has been leased by Government to the society and an agreement has been entered into between them and Government. One of the terms of this agreement is that Government should provide and maintain at their cost an outlet from the Girna Left Bank Canal and a channel for conveying the water required for irrigation up to the boundary of the society's land and the society should carry out and maintain at their cost all other works required for the conveyance and distribution of the water supply within their area. The society will pay the necessary water rates for the water supplied for irrigation. The new outlet will also serve the needs of other irrigators on the Girna Canal. The work is estimated to cost Rs. 5,084. The total area that will be irrigated annually by the new pipe outlet is 364 acres out of which 279 acres have been leased to the society and the remainder is owned by other cultivators. The extra revenue expected is Rs. 4,619. The work will therefore be highly remunerative.

ITEM 4. Certain Revenue establishment required in Sind.

Recurrent	.. Rs. 39,635	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 39,635	Ultimate annual recurrent	.. ,, 65,664

Remarks.—On account of expansion of irrigation in Sind the following additional temporary Revenue establishment is required :—

(*b*) Pay of establishment—

	Rs. per annum.	Rs.
68 Abdars—9 (40) and 59 (50)	39,720	
4 Canal Assistants at Rs. 75 per mensem each ..	3,600	
5 Clerks—1 (40) and 4 (35)	2,160	
4 Tapalis at Rs. 16 per mensem each	768	
4 Khalasis at Rs. 16 per mensem each	768	
Cut for twelve months	— 3,984	
		43,032
(*c*) Allowance—		
Travelling Allowance		2,880
		45,912
Deduct—Probable savings		— 6,277
		39,635

The number of Abdars, etc., provisionally sanctioned by Government are—

(*i*) Abdars	617
(*ii*) Canal Assistants	60
(*iii*) Clerks	60
(*iv*) Tapalis	60
(*v*) Khalasis	60

and the numbers of Abdars, etc., provided in the ensuing year's budget are within the above sanctioned numbers.

		Rs.
Grand Total—XIII—Irrigation etc.—(*Reserved*) ..	Recurrent ..	39,635
	Non-recurrent ..	5,000

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

A—IRRIGATION WORKS.

(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

SIND.

WORKS UNDER THE CONTROL OF THE INDUS RIVER COMMISSION.

Karachi Canals Division.

ITEM 5. Raising and strengthening Mulchand Shahbunder Bund mile 18/5 to 29/1.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 35,500
Total ..	.. „ 35,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In the abnormally high inundation of 1929 this portion of the bund line would actually have been overtopped by 1 foot at mile 19/1 but for special measures taken to raise it temporarily in this emergency. At mile 23 the free-board was less than 1 foot. On an average the free-board during that year was 2·3 feet only, that is, the top of the bund was 1·7 feet below the minimum free-board of 4 feet laid down by the Indus River Commission for river bunds. It is apprehended that this portion of the bund will be subject to high flood every year as there is an old river bed running close to the bund and in places water is standing within 20 feet of the toe. The river has since 1931 been approaching closer to the bund each year and may enter into the old course in 1933. Besides, this bund is exposed to the full force of the southwest wind owing to which considerable damage by wave-wash is always experienced along its whole length. It is therefore absolutely necessary in the interests of Government revenue and protection of public property to take immediate precautionary measures by raising the bund to a safe-free-board.

The work is estimated to cost Rs. 43,596 out of which Rs. 35,500 are provided in the next year's budget and the balance will be provided in the budget for 1934-35.

ITEM 6. Raising and strengthening new Ranta loop behind mile 23/3 to 24/7 of Mulchand Shahbunder Bund.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 20,000
Total	.. „ 20,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The new Ranta loop has as a forced measure of economy been made to a reduced section 4 feet wide at top and 2 to 1 side slopes. The river is active against this bund line and may erode the front bund early in 1933. It is therefore necessary to raise and strengthen this loop to the full section required by the Indus River Commission.

Fuleli Canals Division.

ITEM 7. Constructing stone groynes along Gidu Malh Bund.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 12,000
Total ..	.. „ 12,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—This is a dangerous section of the bund where heavy expenditure is incurred every abkalani on temporary protection with sand bags. It is very necessary that stone groynes should be provided as a permanent measure for protection of the bund.

The work was provided for in the budget for the year 1931–32 with the consent of the Legislative Council but in view of the financial stringency it was not then undertaken in order to see whether it could be postponed indefinitely. The river was, however, again very active in the abkalani of 1931 and 1932 against the bund in this reach and the front slope was severely damaged and had to be protected with sand bags, a temporary expedient the cost of which is considerably more than the interest on the money required to construct the groynes. If the work is not carried out, there is risk of extensive damage to the bund, which will be very expensive to repair. There is also danger of breaches occurring and flooding the Gidu and Hyderabad Town areas. The work is estimated to cost Rs. 15,867 out of which Rs. 12,000 are provided in the next year's budget and the balance will be provided in the Budget for 1934–35.

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 8. Constructing new juck " muhari " and cross-groynes in front of Hajipur Bund.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	3,000
Total ..	.. „	3,000	Ultimate annual recurrent	∴ „	*Nil.*

Remarks.—Mile 2 of Hajipur Bund is completely exposed to the direct force of the river and causes great anxiety during the abkalani, as there is very heavy wave-wash against it. The land in front of the bund is very low and the river runs very close and actually touches the bund for the greater part of the year. At the height of the abkalani not less than 15 feet of water stands against the bund in the lowest portion. There is an existing juck-muhari in front of the bund, which has formed an excellent silt berm 4 feet to 5 feet high along the toe of the bund and it is very necessary to construct a new juck-muhari on the top of this berm in order to induce further silting to form a solid berm in front of the bund, in the whole length of this exposed portion, so as to reduce the effective pressure of water, which otherwise may breach the bund and cause flooding of the country.

ITEM 9. Constructing stone pitching to Jamshoro Front Bund.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	30,000
Total	.. „	30,000	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—This bund is subjected to heavy wave-wash action every year and is consequently being damaged. It is, therefore, necessary to strengthen it by providing a 4 to 1 slope on the front side and 3 to 1 slope on the rear side. The toe wall is to be 1½ feet wide and 2 feet deep. The cost of strengthening the whole bund is Rs. 72,616 out of which it is proposed to spend Rs. 30,000 in the next year and the balance in 1934–35. If the bund is not strengthened and a breach occurs, Gidu and Hyderabad town areas will be flooded with extensive resulting damage to property.

ITEM 10. Constructing pitching and toe wall on Gidu Malh Bund in mile 2/1 to 3/0.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	12,000
Total	.. „	12,000	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—As the front slope of Gidu Malh Bund in mile 2/1 to 3/0 is being damaged by wave-wash, it is necessary to protect it by providing stone pitching and a toe wall in this reach.

The work is estimated to cost Rs. 14,349 out of which Rs. 12,000 are provided in the next year's budget and the balance will be provided in the budget for 1934–35.

Northern Dadu Canal Division.

ITEM 11. Constructing wetting channel in sub-division III, mile 21/4 to 39/4 of Western Nara Bunds.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	15,000
Total	.. „	15,000	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—At present there is no satisfactory arrangement for wetting this bund and it is not possible to soak it before the river spill water suddenly comes against it endangering its safety. It is therefore necessary to carry out this work to enable the bund to be wetted artificially in advance of rise of the river.

Begari Canals Division.

ITEM 12. Strengthening the sluices at miles 0/1 and 2/1 of Unharwah Right Bank Manguli.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	9,400
Total ..	.. „	9,400	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—As the Unharwah Right Bank Manguli was not up to the standard bund section, it was necessary to bring it to the standard river bund section and to carry out thorough repairs as required by the Indus River Commission specifications for river bunds. This work was completed in 1932 at a cost of Rs. 12,794. The two existing sluices in the Unharwah Right Bank Manguli are however not of standard section and are thus a source of danger. It is therefore necessary to strengthen them and bring them up to the Indus River Commission specifications for bund sluices.

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—(*Reserved*)—concld.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

Rohri Canal No. III Division.

ITEM 13. Mari-Nakur Bund Project.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 60,000
Total ..	.. ,, 60,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—At present there is no bund from the extremity of the existing Ren Bund in Deh Mari up to Alibahar Kacheriwah in Deh Nakur. For years the high ground along the river's edge was not overtopped but owing to erosion, river flood water spread over a large area of land in 1929. This happened again in 1930 and 1931. The cultivators realising this did not attempt kharif cultivation but relied upon rabi cultivation only. It is therefore necessary to construct a bund between Mari and Nakur to protect the area from floods. A provision of Rs. 1,40,000 was made for this work in the budget for 1931-32 with the consent of the Legislative Council but in view of the financial stringency it was not then undertaken in order to see whether it could be postponed. However, in the inundation of 1932 the river spill water again came into the old Daryakhanwah and breached its banks. It would have flooded a large area of land irrigated by the Rohri Canal but for the fact that the breach was closed with the greatest difficulty and with the help of a very large number of men supplied by the local zamindars. The flood water would have covered an area of 50,000 acres which was under kharif cultivation. It reached the Feeder Railway and flowed through two culverts in the embankment into Satiaro Dhand, but fortunately the breach in the Daryakhanwah was closed before the spill water filled the Dhand and reached the main Rohri Canal bank. Had it done so, the canal bank would have been in great danger and the Railway would certainly have been breached. Now that the new system of canals has been constructed and as both kharif and rabi crops are cultivated in this area, it is absolutely essential to protect the kharif crops from floods and also the Railway embankment and the main Rohri Canal with its distributaries and water courses from very extensive damage and danger of breaching annually. The proposed bund is the most economical way of doing this and it is very desirable that the zamindars who have urged the immediate necessity of this bund should be assured that their lands will be protected.

The work is estimated to cost Rs. 1,65,000 approximately out of which Rs. 60,000 are provided in the ensuing year's budget and the balance will be provided in the budget for 1934-35.

		Rs.
Grand Total—15, Other Revenue Expenditure financed from Ordinary Revenues ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,96,900

22, GENERAL ADMINISTRATION—(Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

ITEM 14. Expenditure in connection with the Reforms work.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 2,50,000
Total ..	.. „ 2,50,000	Ultimate annual recurrent	„ *Nil.*

Remarks—In view of the impending constitutional changes it is necessary to make some provision for reforms work. No exact data on which an estimate can be based are available. Some provision will however be required for expenditure in connection with the working out of the details of the reforms to be introduced and the preliminary arrangements to be made for bringing the new Government of India Act into operation. In 1920, Mr. Seddon was appointed Reforms Commissioner and was given a separate establishment. A provision of Rs. 7½ lakhs was made in the budget for establishment, preparation of electoral rolls, conduct of the elections, furniture, printing, etc. It is possible that in view of the wider range of the constitutional proposals a larger amount may be required on this occasion. It is doubtful, however, if all the items of expenditure on which Mr. Seddon's estimate was based will be reached during the next financial year. For the present therefore a provision of Rs. 2½ lakhs only has been made. It is possible however that the amount which may actually be required during the next financial year may exceed the amount of Rs. 2½ lakhs in which case a supplementary demand will be made.

		Rs.
Grand Total—22, General Administration—(*Reserved*)	Recurrent ..	*Nil.*
	Non-recurrent ..	2,50,000

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 15. Replacement of muskets and carbines of ·476 bore belonging to the Jail Department by new ·410 muskets.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 18,950
Total ..	.. „ 18,950	Ultimate annual recurrent ...	„ *Nil.*

Remarks.—The Bombay Jail Department is armed with 349 muskets and 30 carbines of ·476 bore. These arms are now obsolete and the manufacture of ammunition for them will cease on 1st April 1934. It is therefore essential to replace them with a more up-to-date type of weapon for which ammunition will be available, and the Government of India have intimated that they can supply muskets and ammunition of ·410 bore for the Bombay Jail Department. The cost of each musket is Rs. 29 *plus* the cost of ammunition and other accessories such as bayonets, scabbards, freight, etc., which comes to Rs. 21 per musket. The total amount therefore comes to Rs. 18,950.

		Rs.
Grand Total—25, Jails and Convict Settlements—(*Reserved*).	Recurrent ..	*Nil.*
	Non-recurrent ..	18,950

31, EDUCATION—(Transferred).

MINISTER IN CHARGE—Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 16. Opening of Standard V in the Anglo-Urdu Middle School, Sholapur.

Recurrent	.. Rs.	630	Non-recurrent ..	.. Rs.	196
Total ..	.. „	826	Ultimate annual recurrent	.. „	1,620

Remarks.—With effect from 1st June 1930, standard IV was opened at the Anglo-Urdu Middle School, Sholapur. The Head Master has reported that students who have acquired their education up to standard IV through the medium of Urdu are severely handicapped since they are compelled further to prosecute their studies at the Northcote High School in standard V through the medium of Marathi. There are no other Anglo-Urdu Schools at Sholapur. Government are satisfied that the need for opening the standard V at the Anglo-Urdu Middle School is real. It will not necessarily entail the opening of standard VI in the following year, as teaching at the High School in that standard is in English. Accommodation for the additional class is available in the present building of the school and the additional expenditure is only on account of a graduate Assistant Master on the scale of Rs. 70—200. A non-recurrent provision of Rs. 196 only is proposed on account of furniture. It is expected that the total receipts from fees on account of this class would amount to Rs. 630 per annum.

ITEM 17. Creation of a post of Assistant Lecturer in French at the Elphinstone College, Bombay.

Recurrent	.. Rs.	1,451	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,451	Ultimate annual recurrent	.. „	2,670

Remarks.—With the increase in the number of students taking French at the Elphinstone College, it has become very difficult for the Professor of French to teach all the students from First Year Arts to the M.A. In 1932-33 there were in all 132 students for French, 12 being in the M.A., 20 in the B.A. and 100 in the Intermediate Classes. As this work is clearly too much for one Professor it is proposed to give him an assistant Lecturer.

The appointment will be in the S.E.S. in the scale of Rs. 150—10—200—efficiency bar—10—250, *less* 2 annas cut in the rupee until the scale is revised. He will also get the usual house-rent allowance of Rs. 30 per mensem rising to Rs. 45 per mensem. It is intended to meet this cost by the abolition of the B.E.S. Class II post of Lecturer in Persian on an average pay of Rs. 439 per mensem at the Elphinstone College, Bombay. With the facilities provided for the study of Arabic and Persian at the Ismail College, Andheri, it is no longer necessary to provide for the study of Persian at the Elphinstone College. After the retirement of the Lecturer in Persian at that College, the post is being converted into that of an Assistant Lecturer at the Ismail College, and the balance of the savings realised by this arrangement will meet the cost of the post of the Assistant Lecturer in French.

		Rs.
Grand Total—31, Education—(*Transferred*) ..	Recurrent	2,081
	Non-recurrent	196

32, MEDICAL—(Transferred).

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 18. Entertainment of additional menial establishment at the Civil Hospital, Karachi.

Recurrent	..	.. Rs. 911	Non-recurrent	.. Rs.	*Nil.*
Total	..	.. ,, 911	Ultimate annual recurrent	.. ,,	911

Remarks.—The Civil Hospital, Karachi, has been understaffed for some years and the need of strengthening the establishment has now become urgent owing to increase in the number of patients. The daily average strength of the indoor patients treated at the Hospital was 208, 224 and 236 during the years 1928, 1929 and 1930 respectively, and, at the sanctioned scale of 1 servant to 6 patients, there should be 37 ward servants at the hospital, while there are actually only 22 on the staff, a shortage of 15 servants. In view of the financial stringency, it is proposed to entertain four additional ward servants only from the next financial year :—

	Rs.
4 additional ward servants at Rs. 18 per mensem each	72
	72
	×11
	792
Plus special local allowance at 15 per cent.	119
	911

The rate of pay and the special local allowance at 15 per cent. of the pay proposed to be given to the additional staff are the same as those sanctioned to the existing menial establishment of the Hospital.

ITEM 19. Grant-in-aid to the Hospital Maintenance Fund Committee, Bombay, equal to the amount of the entertainment, totalisator and betting taxes in connection with the Special Hospital Day Races in March 1933.

Recurrent	..	.. Rs. *Nil.*	Non-recurrent	.. Rs.	35,000
Total	..	.. ,, 35,000	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—At the request of the Bombay Hospitals Maintenance Fund Committee and with the approval of Government, the Western India Turf Club, Limited, has agreed to hold a special additional race day in March 1933 for the benefit of the hospitals in Bombay and Poona. Government have agreed, as on the previous occasions, to hand over to the Hospital Maintenance Fund Committee the amount of the entertainment, totalisator and betting taxes that will be collected on the Hospital Day Races on the condition that the Committee will distribute this amount together with the amount received by it from the proceeds realised by the Western India Turf Club in the following proportion :—

Government Hospitals in Bombay City ..	.. 40 per cent.
Municipal Hospitals in Bombay City ..	.. 40 per cent.
The Sassoon Hospitals, Poona ..	.. 20 per cent.

The total amount of the entertainment, totalisator and betting taxes likely to be credited to Provincial Funds is estimated at Rs. 35,000. As, however, moneys so credited to Provincial Funds are not available for expenditure without the necessary provision in the budget estimates, the amount to be paid to the Hospital Maintenance Fund Committee has to be treated as a grant-in-aid to the Committee and debited to the Budget head " 32, Medical ". The payment of this grant does not involve any extra expenditure to Government, as the taxes collected will be credited to Government and a like amount paid by them to the Committee.

Grand Total—32, Medical—(*Transferred*) ..	Recurrent ..	.. Rs. 911
	Non-recurrent ..	.. ,, 35,000

34, AGRICULTURE—(Transferred).

MINISTER IN CHARGE—Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 20. Appointment of Special Officers for the recovery of dues of co-operative societies.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 17,000
Total ..	.. ,, 17,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In recent years there has been a considerable increase in the outstandings of co-operative societies with the result that more and more cases of recalcitrant defaulters are referred to arbitration and decrees sent to revenue authorities for execution under section 59 (*1*) (*b*) of the Bombay Co-operative Societies Act, 1925. This provides a large amount of work to the district revenue staff which it is not in a position to undertake without detriment to its other duties. It has, therefore, been necessary to devise a scheme for the systematic and speedy recovery of the societies' dues. The scheme aims at the entertainment of special staff in tracts where the arrears are heavy and require prompt action. After taking into account the amounts of awards and liquidation orders pending with the revenue authorities the number of recovery officers comes to 18 as shown below :—

Area.	No. of recovery officers.
Bombay City	1
Kaira	1
Surat	1
West Khandesh	1
East Khandesh	2
Ahmednagar	1
Poona	2
Sholapur	1
Satara	1
Belgaum	1
Dharwar	4
Bijapur	1
Kanara	1
Total ..	18

The recovery officers will be persons acquainted with the revenue procedure and will work under the orders of Collectors. The expenditure per officer comes to Rs. 185 per mensem, the details of which are given below :—

	Rs.
Recovery Officer	100
Clerk	30
Peon	15
Travelling allowance and contingencies	40
Total ..	185

The expenditure will be on this scale in all the areas mentioned above with the exception of the City of Bombay and the Kaira District where it will be as shown below : —

Area.	Pay.			Travelling allowance and contingencies.
	Recovery Officer.	Clerk.	Peon.	
	Rs.	Rs.	Rs.	Rs.
Bombay City	173	45	20	30
Kaira District	100	30	15	65

The entertainment of the staff on the scale indicated above has been sanctioned up to 31st July 1933 and the expenditure in the current year is estimated at Rs. 10,750. A provision of Rs. 17,000 has been made for the purpose in the ensuing year's budget for five months up to 31st July 1933. The cost is to be recovered from the societies by the levy of a percentage charge on recoveries.

Grand Total—34. Agriculture—(*Transferred*) .. { Recurrent .. Rs. *Nil.* ; Non-recurrent .. Rs. 17,000

41, CIVIL WORKS—(Partly Reserved and partly Transferred).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 21. Seven darogas required in the Nara Supply Division in Sind.

Recurrent ..	.. Rs.	2,940	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	2,940	Ultimate annual recurrent ..	,,	3,528

Remarks.—Construction works in connection with improvements to the Eastern Nara system in the Nara Supply Division will be completed by the end of March 1933. Seven darogas will, therefore, be required to look after the Eastern Nara up to Jamrao Head and hence provisions for their pay at Rs. 27 per mensem each and their conveyance allowance at Rs. 15 per mensem each for 10 months have been proposed.

ITEM 22. One Signaller required in the Nara Supply Division.

Recurrent ..	.. Rs.	407	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	407	Ultimate annual recurrent ..	,,	624

Remarks.—Instead of telephone communication there will be telegraph communication along Nara with one station at Saidu. One signaller is, therefore, required at that place and provision for him has been proposed at Rs. 37 per mensem for 11 months.

		Rs.
Grand Total—41, Civil Works—(*Partly Reserved and partly Transferred*).	Recurrent ..	3,347
	Non-recurrent ..	*Nil.*

47, MISCELLANEOUS—(Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 23. Temporary establishment required in connection with the collection of electricity duty in the City of Bombay.

Recurrent	.. Rs.	2,460	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	2,460	Ultimate annual recurrent	.. „	2,460

Remarks.—Under the provisions of section 8 of the Bombay Finance Act (II of 1932) the Collector of Bombay and the Deputy Collector, Bombay, have been appointed "Inspecting Officers" for the inspection of the prescribed books of accounts of licensees and for the discharge of other duties imposed on them by Nos. 5 and 7 of the Bombay Electricity Duty Rules, 1932. There are at present, within the Town and Island of Bombay and the Bombay Suburban District, seven electric supply companies (i.e., licensees) which supply energy for lights and fans. The accounts maintained by these companies relate to a very large number of consumers. In the case of the Bombay Electric Supply and Tramways Company, Limited, alone the number of consumers is 54,000 with more than 21,000 cases of exemptions. It is clear that the examination of these accounts and the scrutiny of cases of exemption cannot be performed satisfactorily without the help of extra staff. A temporary Inspector was therefore appointed with effect from 17th July 1932 to work under the Inspecting Officers for the City of Bombay, on a consolidated pay of Rs. 180 per mensem with a conveyance allowance of Rs. 25 per mensem. Experience has shown that the continuance of this appointment is necessary. It is accordingly proposed to make a provision of Rs. 2,460 on this account in the ensuing year's budget. As the income from Bombay City from Electricity Duty is about Rs. 6,00,000 per annum the expenditure proposed is less than ½ per cent.

		Rs.
Grand Total—47, Miscellaneous—(*Reserved*) ..	Recurrent ..	2,460
	Non-recurrent ..	*Nil.*

47, MISCELLANEOUS—(Transferred).

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 23A. Grants-in-aid to Village Panchayats.

Recurrent	.. Rs. 25,000	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 25,000	Ultimate annual recurrent	.. „ 25,000

Remarks.—It is expected that the new Village Panchayats Bill, which is before the Legislative Council, will become law shortly. It has been provided in this Bill that it will be obligatory on the part of local boards to assign to the Panchayats not less than $\frac{1}{5}$th of the local fund cess realised within the limits of the village. In introducing the Bill the Honourable Minister for Local Self-Government emphasised the fact that one of the obstacles in the way of the success of Village Panchayats was their inadequate income, and that Government would have liked to give them subventions. Considering the finances of the Presidency Government could not undertake any statutory liability by making a provision for the purpose in the Bill. He, however, gave an assurance that Government would consider their claims for financial assistance when the general financial position improved. It was also urged by certain members during the first reading of the Bill that Government should contribute towards the funds of the Village Panchayats. Therefore, Government have now decided, after taking into account the present state of the provincial finances, to make a provision of Rs. 25,000, for the coming year, to be utilised either in grants-in-aid or in providing staff to help in establishing and training new panchayats as may be found most expedient. A provision of Rs. 25,000 has accordingly been made in the next year's budget for this purpose.

		Rs.
Grand Total—47—Miscellaneous—(*Transferred*)	Recurrent ..	25,000
	Non-recurrent ..	*Nil.*
Grand Total of all heads charged to Revenue ..	Recurrent ..	73,434
	Non-recurrent ..	5,31,946

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(*Reserved*).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

DECCAN AND GUJARAT.

(2) UNPRODUCTIVE.

Special Irrigation Division.

ITEM 24. Drainage scheme for Distributaries Nos. 2 and 3 of Northern Branch on Pravara Left Bank Canal.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,000
Total ..	.. „ 25,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—This scheme provides for the drainage of the area on Distributaries Nos. 2 and 3 of Northern Branch of the Pravara Left Bank Canal. Out of the total culturable area of 3,951 acres under the command of these distributaries, 660 acres have already been damaged. The further area which is likely to be damaged if not protected by drainage is 780 acres. If drained, the whole of this area is suitable for a high concentration of sugarcane. It is therefore essential to carry out this drainage scheme which will protect an area of 3,951 acres. It is estimated to cost Rs. 64,407 for "works" and Rs. 88,246 including all charges. Rs. 25,000 for "Works" have been provided in the next year's budget and the balance will be provided in the budget for 1934-35.

The primary reason, however, for taking up this scheme at once is the application of the Belapur Sugar Company for water for irrigating an additional area of 750 acres. This expansion of area is wholly dependent on this drainage scheme which will drain the sub-soil water in the Company's area lying on Distributaries Nos. 2 and 3. The terms on which Government are prepared to guarantee supply of water on this new area for a period of 30 years in the first instance have been communicated to the Company. According to these terms, Government have to construct and finance in the first instance such sub-soil drainage works as they may consider necessary in the Company's lands and recover their cost by the imposition of a rate of Rs. 15 per acre in addition to the rate of Rs. 45 for water supplied for every acre of sugarcane crop irrigated. The rate of Rs. 15 will be subject to such subsequent revision under orders of Government as experience of the provision of such drainage works may show to be necessary. Taking the rate of Rs. 15 per acre for drainage the amount recoverable from the Company comes to Rs. 11,250 or over 12½ per cent. on the cost (Rs. 88,246) of the work. The advantage however does not end there because the extension of the factory could not be carried out without this drainage scheme, so that the major part of the revenue from the extension, which is about Rs. 45,000, depends on this scheme being carried out. The scheme will be carried out only after a settlement is arrived at between Government and the Company on the terms proposed.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

ITEM 25. Continuance of the Plant Division of the Lloyd Barrage and Canals Construction.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	.. Rs. 60,207
Total ..	.. „ 60,207	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The formation of the Plant Division was sanctioned by Government on temporary basis from the 28th April 1932 up to the 31st March 1933 in connection with the disposal of surplus plant and machinery of the Lloyd Barrage and Canals Construction and the Chief Engineer in Sind was instructed to close the Division earlier than the 31st March 1933 if collection, storage and disposal of surplus plant could be expedited to allow of that being done. A token grant of Rs. 10 was obtained for the Division from the Legislative Council in the second session of that body in October 1932.

2. The work of the Division consists of the following :—

A. The collection of all plant and materials at convenient centres, involving the dismantling of a large portion of it;

B. The classifying, making out of specifications and lists of the plant and materials and the pricing of the same. This work is a very large and important section of the whole;

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

C. The overhaul and storage of plant and machinery for stock;
D. The overhaul, packing and despatch of machinery and materials disposed of;
E. The advertising of the plant, interviewing prospective customers, arranging trials and demonstrations and such like allied matters;
F. The designing of supplementary arrangements or the alteration of existing arrangements which may be required in order to effect disposal of part of the plant or material (e.g., the adaptation of existing materials in order to utilize them as Canal Bridging, the reconstruction of a sectional steel tank to a customer's requirements, etc.);
G. Accounts and Correspondence—dealing with the correspondence with customers prospective and actual and the keeping of all accounts both financial and numerical for the plant disposed of.

3. The plant and materials in connection with the construction of the Barrage proper have practically all been collected together and such dismantling as may be necessary prior to a definite sale has been carried out; but the disposal of the plant and materials, excepting dragline machines, which have been or are at present in use on the construction of the canals, as distinct from the Barrage, is still to be taken over by the Plant Division and though the same general heads, as are noted in paragraph 2 above will cover the work in connection with the disposal of the canal plant and materials, yet the actual mass of work to be performed by the Division will be considerably increased, and in order properly to classify, specify and list the materials a considerable amount of touring will have to be done.

4. The total anticipated realisation from the sale of the plant is about Rs. 79½ lakhs and the amount already realised up to the 22nd November 1932 was about Rs. 17¾ lakhs.

5. The future sale of the goods depends of course upon whether a market can be found for their disposal. The finding of a market is dependent to a large extent on the advertising propaganda and general salesmanship which are applied to the disposal of the plant and unless an active programme is closely followed and all avenues of disposal are explored, it is obvious that many possible chances of disposing of the plant would be lost.

6. The work is exceedingly heavy and the Executive Engineer, Plant Division, finds that even working 10 hours a day it is with extreme difficulty that he can cope with the mass of correspondence and inspections and so on. It is impossible for any Executive Engineer of a running Division to take on this mass of work in addition to his own duties. There is also the technical side of the question which is of special importance. It is essential for the disposing officer to have electrical and mechanical qualifications added to practical experience to enable him to dispose of the plant to the best advantage of Government. The present Executive Engineer, as Executive Engineer, Power Supply Division, has throughout been in the closest touch with the whole of the Barrage plant, during its purchase, installation and actual use on the works, and his knowledge is in consequence of the greatest value to Government in facilitating disposal of that plant.

7. The splitting up of the work over several running Divisions would not be either practical or advantageous. The various organizations would inevitably either overlap or become at variance one with the other and the result would certainly be complete confusion. Each disposing officer would have his own ideas about prices and the situation might be that the same article to all intents and purposes was being offered for sale at three or four different rates. Again, there might be competition between the officers which would not tend towards the plant being disposed of to the best advantage of Government. Successful disposal of the plant also postulates a definite and settled policy and with several officers dealing with the matter there would almost certainly be many variations in policy. Centralization in a matter of this kind is obviously essential, so that all questions regarding prices, condition of plant, in what quantities it can be disposed of, and so on, can be correlated and kept within the one organization, and in line with one definite policy.

8. If the disposal of plant can be continued at least at the same rate of progress as has been maintained hitherto there can be no question but that the Plant Division would more than justify its existence at least up to say March 1934. By this time the market may have improved, or it may be necessary to decide to sell what plant then remains for what it will fetch, irrespective of its true market value, or sales may entirely have to be suspended. Such a course cannot however be adopted for another year or a year and a half, when with the experience gained on the work of disposal of the plant the situation will have to be reviewed and judged on its merits.

9. The annual expenditure on staff, including the pay and allowances of the Executive Engineer, is estimated at Rs. 70,000 (excluding probable saving of Rs. 10,000) or roughly Rs. 6,000 a month. It is difficult to assess what may be the amount of a year's sales, since, if one of the big items of plant such as a dredger was sold, it would cause a great variation in

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

the year's figures. But even assuming, as seems reasonable, that plant to the value of only Rs. 10 lakhs will be sold in the year, the expenditure on establishment would be only 7 per cent. of the sum realized. It is hoped, however, that considerably more than Rs. 10 lakhs worth of plant will be sold and the percentage would then be decreased considerably.

10. From the above it will be obvious that the maintenance of a special organization such as the Plant Division, for the disposal of plant, is very advantageous. There can be no question regarding the technical advantages, and the expenditure on establishment is small compared to the realizations. Unless an active and specialized organization is maintained, there can be no doubt but that the realizations must be reduced and this means that money is locked up in plant and is bearing interest charges, and the plant itself must certainly be depreciating in value, lessening the ultimate chances of realizing the salvage values which have been assigned.

11. In these circumstances it is proposed to continue the Plant Division during the next financial year and the provision for the following temporary establishment is, accordingly, made :—

(*a*) Pay of Officers—

	Rs.	Rs.
One Executive Engineer at Rs. 1,275 per mensem	15,300	
Provision for increment	298	
Sind allowance	1,200	
	16,798	
One Assistant Executive Engineer at Rs. 1,050 per mensem	12,600	
Cut at 10 per cent. for one month ..	— 283	
		29,115 + £360 O. S. P.

(*b*) Pay of Establishment—

Three Supervisors at Rs. 330 per mensem each	11,880	
One Head Clerk at Rs. 113-12-0 per mensem	1,365	
One Senior Accounts Clerk at Rs. 125 per mensem	1,500	
One Store-keeper at Rs. 190 per mensem ..	2,280	
One Assistant Store-keeper at Rs. 100 per mensem	1,200	
Six clerks, 2 (65) and 4 (60)	4,440	
One Accountant at Rs. 180 per mensem ..	2,160	
One Draftsman at Rs. 115 per mensem ..	1,380	
One Assistant Draftsman at Rs. 100 per mensem	1,200	
One Tracer at Rs. 65 per mensem ..	780	
Two Sub-divisional Clerks, 1 (45) and 1 (35). .	960	
Provision for increment	506	
Two Naiks at Rs. 22 per mensem each ..	528	
Three peons at Rs. 20 per mensem each ..	720	
One Tyndal at Rs. 19-4-0 per mensem ..	231	
Nine Khalasis, 4 (20), 5 (17-8-0) ..	2,010	
Cut for twelve months	— 3,048	
		30,092

(*c*) Allowances—

Travelling allowance		3,800

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(*Reserved*)—concld.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.	Rs.	
(*d*) Contingencies—			
Contingencies		2,400	
		65,407	+ £360 O. S. P.
Deduct—Probable savings ..		—10,000	
		55,407	+ £360 O. S. P. =
		4,800	
		60,207	

		Rs.
Grand Total—55, Construction of Irrigation, etc., Works not charged to revenue	Recurrent ..	*Nil*
	Non-recurrent ..	85,207

56-A, CAPITAL OUTLAY ON IMPROVEMENTS OF PUBLIC HEALTH— (Transferred).

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 26. Installation of a fourth pumping unit at the Bahiroba Pumping Station (Poona Drainage Improvement Scheme).

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 38,100
Total ..	.. ,, 38,100	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The capacity of the pumping plants at present installed at the Bahiroba Pumping Station (Poona Drainage Improvement Scheme) is 6 to 6·5 million gallons a day with 50 per cent. standby and it is imperative that a new plant capable of discharging about 400,000 gallons per hour be installed to cope with the increased inflow of sewage. The provision of the pumping plant cannot be postponed as the existing plant is already overtaxed and it would be decidedly unsafe to defer the provision of a standby any longer. The fourth sewage pumping unit now proposed to be installed will be capable of pumping 420,000 gallons per hour (8·4 million gallons a day) against a total head of 144 feet for 20 hours out of 24 (cheap power supply hours). This pumping unit will be used as an alternate shift to the existing three small pumping sets (crude oil drive). The estimated cost of the work is Rs. 30,000 net, or Rs. 38,100, inclusive of percentage charges at 27 per cent. as under :—

	Rs.
Works Outlay	30,000
Establishment charges at 24 per cent.	7,200
Tools and plant at 3 per cent.	900
Total ..	38,100

		Rs.
Grand Total—56-A, Capital Outlay on Improvements of Public Health	Recurrent ..	*Nil.*
	Non-recurrent ..	38,100
Grand Total of all heads not charged to Revenue ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,23,307

STATEMENT F.

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1932-33 FROM SAVINGS

24, ADMINISTRATION OF JUSTICE.

ITEM 1. Continuance of temporary establishment entertained for the 11th High Court Judge from 13th October 1932 to 31st March 1933.

	Rs.
Expenditure sanctioned in 1932–33	2,910
Annual average cost	6,816

Remarks.—The following temporary staff was entertained to work under the 11th High Court Judge, whose appointment was sanctioned up to 13th October 1932 :—

	Cost per mensem Rs.
1 Judicial Clerk on Rs. 150 per mensem	150
1 Junior clerk and typist on Rs. 60 per mensem	60
2 Interpreters on Rs. 90 per mensem each	180
2 Chobdars on Rs. 28 per mensem *plus* house-rent allowance of Rs. 7 per mensem each	70
4 Peons on Rs. 20 per mensem *plus* house-rent allowance of Rs. 7 per mensem each	108
Total ..	568

The appointment of the 11th High Court Judge was continued up to 31st March 1933, as the state of work in the High Court did not permit of the appointment being discontinued in October 1932, and it is therefore necessary to continue the temporary staff entertained for him till 31st March 1933.

ITEM 2. Entertainment of an Assistant Accountant in the office of the Administrator General and Official Trustee, Bombay.

	Rs.
Expenditure sanctioned in 1932–33	930
Annual average cost	1,600

Remarks.—Since 1919, the accounts staff in the office of the Administrator General and Official Trustee, Bombay, consisted of 1 Accountant or Cashier and two clerks. The number of accounts in the Administrator General's Ledgers has risen from 370 in 1919 to over 500 at present and the Official Trustee's office which held in 1919 less than 100 Trusts comprising 1,000 shares in various companies and Rs. 5 crores of securities, now holds over 300 Trusts comprising over 33,000 shares in various companies and about Rs. 8½ crores of securities besides some £4 million securities in London. As the existing staff was unable to cope with the increased work, an Assistant Accountant on Rs. 100—5—150 was entertained for the Office of the Administrator General and Official Trustee, Bombay.

ITEM 3. Conversion of two temporary posts of clerks under the District Magistrate, Bombay Suburban District, into permanent posts.

	Rs.
Expenditure sanctioned in 1932–33	1,780
Annual average cost	2,064

Remarks.—Since the creation of the Bombay Suburban District two clerks on Rs. 60—4—100—3—160 have been entertained temporarily for magisterial work, and continued from time to time. It has been found necessary to retain the two temporary clerks permanently, as the magisterial work in the district is heavy and there is no prospect of it decreasing. These two posts have, therefore, been converted into permanent posts in the time-scale of Rs. 50—5/2—90—5—140 with effect from 4th July 1932, and two posts of clerks on the revenue side—one on the establishment of the Mamlatdar, South Salsette, and the other on that of the Salsette Development Officer—which had been kept vacant from 1st March 1932 and 18th May 1932, have been abolished.

ITEM 4. Creation of a post of a District Government Pleader at Dadu.

	Rs.
Expenditure sanctioned in 1932–33	674
Annual average cost	1,200

Remarks.—Consequent to the creation of a new Revenue District of Dadu a post of a District Government Pleader on a monthly retainer of Rs. 100 had to be created.

	Rs.
Grand Total—24, Administration of Justice—(*Reserved*) ..	6,294

ITEM 5. Entertainment of a Head Constable writer for the issue of Marathi police notices to Police stations in Bombay City.

Expenditure sanctioned in 1932-33	Rs.	90
Annual average cost	„	790

Remarks.—In Bombay City there was no adequate means of communicating matters of interest regarding crime and criminals to the lower ranks of the police force at the various police stations in the City. It was represented by the Commissioner of Police that the men most in touch with criminals in the city were the Head Constables and Constables, who from the nature of their duties come into far closer contact with criminals than their superior officers could ever do, and that if information regarding crimes committed, persons wanted, property stolen, etc., could be disseminated among the lower ranks, it would have an appreciable effect on the prevention and detection of crime. The quickest and most efficient method of supplying such information is by the issue of a daily police notice in Marathi to all police stations. As the need of issuing such a notice was established and as all that was required to give effect to the proposal was an additional appointment of a Head Constable writer for the extra work, the appointment was sanctioned in January 1933 and the extra charge involved in the year 1932-33 on account of the pay and allowances of the Head Constable was met from savings.

ITEM 6. Appointment of two additional Assistant Drill Instructors at the Police Training School, Nasik.

Expenditure sanctioned in 1932-33	Rs.	525
Annual average cost	„	708

Remarks.—In the year 1929 the Inspector General of Police represented to Government that the existing staff of Drill Instructors at the Police Training School, Nasik, which consisted of one Head Drill Instructor (Inspector), one Chief Assistant Drill Instructor (Sub-Inspector) and two Assistant Drill Instructors (Head Constables) was altogether insufficient to cope with the work of the three sections of the School, each section of which consisted of 24 to 32 students with each student at a different stage of training. He accordingly submitted proposals for two additional appointments of Head Constables to serve as Assistant Drill Instructors. In view of the prevailing financial stringency the proposals were not then sanctioned and the Inspector General of Police was asked to renew them at a later date.

The Inspector General of Police again approached Government in 1931 pointing out that as the strength of each section which was from 24 to 32 in 1929 had increased to from 34 to 38, it was a physical impossibility for the staff of Drill Instructors at the School to carry out their duties adequately. Since the urgent need for an increase in the staff was thus established, Government sanctioned two additional Assistant Drill Instructors (Head Constables) in April 1932, directing at the same time that with the entertainment of the two Instructors one appointment of Head Constable in the Nasik District Police should be abolished. The extra charge involved during the year 1932-33 on account of the pay and allowances of the two Instructors was met by reappropriation from savings.

ITEM 7. Permanent retention of a part of the temporary police force sanctioned in the Sukkur District.

Expenditure sanctioned in 1932-33	Rs.	*Nil.*
Annual average cost	„	1,592

Remarks.—In 1924 the Commissioner in Sind reported to Government that the operations for the construction of the Lloyd Barrage at Sukkur had commenced and there was a large influx of imported labourers who were concentrated on the right and left bank of the Barrage zone. The majority of those labourers were Pathans and foreigners to Sind and it was essential to make adequate police arrangements for the prevention and detection of crime and maintenance of order in the Barrage area. Government accordingly sanctioned in 1924 on a temporary basis the entertainment of 2 head constables and 7 constables for policing the right and left bank of the Barrage zone. This force was increased by 1 head constable and 10 constables in 1925. The Deputy Inspector General of Police for Sind disbanded the major portion of the temporary force (2 head constables and 14 constables) on 31st August 1932 owing to the completion of the Barrage works and recommended that the remaining force (1 head constable and 3 constables) should be made permanent for policing the Barrage township on the left bank and for the control of traffic between Rohri and Sukkur over the Barrage bridge. Government were satisfied that it was not possible to spare the men for these duties from the police force of the district and accordingly sanctioned the retention of 1 head constable and

26, POLICE—(Reserved)—contd.

3 constables on a permanent basis from 1st September 1932. There was no additional expenditure in 1932–33 as budget provision was made for the temporary police force.

ITEM 8. Opening of a Police outpost at Shahbunder in the Tatta District and the entertainment of the police staff required for it.

Expenditure sanctioned in 1932–33	Rs.	1,086
Annual average cost	„	1,543

Remarks.—There was a Police outpost at Shahbunder which was abolished in 1922 as a measure of economy. The Deputy Inspector General of Police for Sind recommended the reopening of the outpost in the reorganization scheme of the police force in the Tatta District which was submitted to Government in 1930. It has not yet been found possible to sanction the scheme owing to acute financial stringency. In July 1932 the Commissioner in Sind again stressed the need for a Police outpost at Shahbunder, since it had been opened as a Customs Port from August 1931. It was reported that thefts were being committed in the village and merchants were afraid to go and settle there. There was also the risk of customs collections being stolen in the absence of police. The urgent need for a Police outpost at Shahbunder being thus established, Government sanctioned the entertainment of an additional staff of one mounted head constable, one mounted constable and one unarmed constable required for the outpost, with effect from 1st October 1932, and the construction of a temporary structure to house the staff at a cost not exceeding Rs. 500. The extra cost involved during the year 1932-33 on account of the pay and allowances of the staff and the construction of temporary structure was met from savings.

	Rs.
Grand Total—26, Police—*(Reserved)*	2,701

31, EDUCATION—(Transferred).

ITEM 9. Grant of personal pay to Khan Bahadur S. D. Contractor, Educational Inspector in Sind.

Expenditure sanctioned in 1932-33	.. Rs.	1,030
Annual average cost	.. „	1,200

Remarks.—Government sanctioned as a special case a personal pay of Rs. 100 per mensem to Khan Bahadur Contractor with effect from the date on which he took over charge of the post of Educational Inspector in Sind in view of the special personal considerations attending his transfer to Sind.

ITEM 10. Scheme of additional training to the students of the Government Law College, Bombay.

Expenditure sanctioned in 1932-33	.. Rs.	2,975
Annual average cost	.. „	3,800

Remarks.—The Board of Visitors of the Government Law College, Bombay, recommended a scheme of additional training which provided that the period of instruction per class per week should be increased from 6 to 8 hours. This involved additional work and responsibility on the Principal and each of the 9 Professors. The scheme was, therefore, sanctioned. Government also sanctioned an increase of Rs. 50 per mensem in the pay of the Principal and of Rs. 25 per mensem in the pay of each of the 9 Professors. The Contract grant of the College was also increased by Rs. 500. The expenditure during the current and future years is counterbalanced by an increase in fees to students.

	Rs.
Grand Total—31, Education—(*Transferred*) ..	4,005

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47, MISCELLANEOUS—(Reserved).

ITEM 11. Entertainment of additional establishment for the Tobacco Department in the Town and Island of Bombay.

Expenditure sanctioned in 1932-33	.. Rs.	6,163
Annual average cost	.. „	18,738

Remarks.—The recent increase in the Tobacco duty from Rs. 7-8-0 to Rs. 30 per maund in the City of Bombay and reduction in the limit of possession of tobacco from 4 seers to ½ seer have, as was anticipated, given a stimulus to the smuggling of tobacco into Bombay. It was reported that the existing tobacco staff was not adequate to deal with the situation. In order therefore to check the increased smuggling by establishing out-posts where none existed and by strengthening the railway guarding establishment the Collector of Bombay asked for the following additional staff :—

	Pay. Rs.
1 Assistant Inspector	105—5—145
1 Sub-Inspector	70—5/2—100
1 Clerk	50—5/2—90—5—140
4 Petty officers	25—30
28 Constables	20—22

The tobacco revenue in the City of Bombay is handed over to the Bombay Municipality after deducting the cost of the establishment engaged in administering the Tobacco Act and recovering the revenue. Although for accounts purposes the cost of the Tobacco staff is debited to Provincial revenues as a first charge it entails no expenditure on Government. The Bombay Municipality has agreed to pay the charge on account of the additional establishment sanctioned.

ITEM 12. Entertainment of establishment for the bonded cigarette factory of Messrs. D. Macropolo and Company.

Expenditure sanctioned in 1932-33	.. Rs.	1,614
Annual average cost	.. „	3,894

Remarks.—Messrs. D. Macropolo and Company desired to convert their cigarette factory in Bombay into a bonded factory from 1st April 1932. An establishment consisting of two Sub-Inspectors (pay Rs. 70—5/2—100 each) and three constables on Rs. 20 per mensem each was required to supervise the manufacture of tobacco at their factory and for escorting the tobacco consignments from the tobacco warehouse or from docks and railway stations to their factory. The firm having agreed to pay the cost of the supervising staff shown below, sanction to its entertainment was accorded :—

	Rs.	a.	p.
Pay of two Sub-Inspectors (average cost)	181	8	0
Leave contribution	22	12	0
Pension contributions	16	10	0
Pay of three constables at Rs. 20 each	60	0	0
Leave contribution	7	8	0
Pension contribution	4	14	0
House rent at Rs. 20 each for 2 Sub-Inspectors and at Rs. 7 each for 3 constables	61	0	0
Conveyance allowance at Rs. 10 for 2 Sub-Inspectors	20	0	0
Contingencies	2	0	0
Total	376	4	0
	per mensem.		
Cost per annum	4,515	0	0

The charge in the current year which amounts to about Rs. 1,614 will be debited to 47, Miscellaneous and will be met from savings under that head. It will be counterbalanced by the contribution made by the firm.

	Rs.
Grand Total—47, Miscellaneons—(*Reserved*) ..	7,777
Grand Total of all heads charged to Revenue ..	20,777

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